This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

+ *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
+ *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
+ *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
+ *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at `http://books.google.com/`

STORAGE
I 1 1 2
H 1
11
666
B 446831 DUPL

FIFTH ANNUAL REPORT

OF THE

SOUTH CAROLINA TAX COMMISSION

TO THE

GOVERNOR *and* GENERAL ASSEMBLY

COLUMBIA, S. C.
1919

COLUMBIA, S. C.
GONZALES & BRYAN, STATE PRINTERS.
1920

HJ
11
.S63

TABLE NO. 3.—ABSTRACT OF THE DUPLICATE IN THE VARIOUS COUNTIES IN SOUTH CAROLINA FOR THE YEAR COMMENCING JANUARY 1, 1919.

Counties.	Acres of Land.	Value of Lands.	Value of Buildings.	Value of Real Estate in Cities, Towns and Villages.	Total Value of Real Estate.	Value of Personal Property.	Value of Railroad Property.	Total Taxable Property.	State Tax 9 Mills.
Abbeville	323,232	$1,997,975	$226,335	$841,760	$3,066,070	$2,151,000	$789,721	$6,006,791	$54,061.119
Aiken	627,471	3,217,191	1,800,140	2,219,580	7,236,911	6,256,016	.....	13,492,927	121,436.343
Allendale	265,131	1,103,403	169,487	355,060	1,627,950	819,700	438,459	2,886,109	25,974.981
Anderson	474,438	6,189,000	2,235,655	2,387,775	10,812,430	9,161,920	.....	19,974,350	179,769.150
Bamberg	236,563	1,104,950	183,550	445,590	1,734,090	1,438,210	885,210	4,057,510	36,517.590
Barnwell	333,327	1,357,750	254,340	610,500	2,222,590	1,290,070	1,331,560	4,844,220	43,597.980
Beaufort	289,374	1,310,750	275,770	737,270	2,323,790	1,074,050	534,346	3,932,186	35,389.674
Berkeley	762,741	1,739,887	195,110	82,025	2,017,022	1,061,482	1,679,629	4,778,133	43,003.197
Calhoun	236,398	1,579,400	183,450	355,680	2,118,530	1,028,830	617,480	3,764,840	33,883.560
Charleston	508,409	2,262,495	1,230,380	16,768,355	20,261,230	11,919,750	2,227,170	34,408,150	309,673.350
Cherokee	240,479	1,714,610	550,030	919,293	3,183,933	3,595,635	1,232,779	8,012,347	72,111.123
Chester	363,805	1,796,265	751,155	1,182,945	3,730,365	4,147,528	1,036,338	8,914,231	80,228.079
Chesterfield	468,570	1,625,440	386,340	696,460	2,708,240	1,822,860	893,840	5,424,940	48,824.460
Clarendon	473,801	2,060,510	330,480	437,550	2,828,540	1,675,060	788,690	5,292,290	47,630.610
Colleton	622,308	1,823,250	447,140	377,930	2,648,320	1,836,090	843,710	5,328,110	47,952.990
Darlington	403,758	3,549,565	502,330	1,161,200	5,213,095	4,700,479	.....	9,913,574	89,222.166
Dillon	245,883	2,584,612	242,493	503,215	3,330,320	1,503,809	757,228	5,591,357	50,322.213
Dorchester	347,191	965,445	391,575	821,630	2,178,650	1,371,270	815.240	4,365,160	39,286.440
Edgefield	307,296	1,712,600	189,440	468,520	2,370,560	2,244,360	.....	4,614,920	41,534.280
Fairfield	444,745	1,710,570	254,770	440,320	2,405,660	2,909,886	1,100,394	6,415,940	57,743.460
Florence	485,911	4,122,615	496,435	2,210,670	6,829,720	2,761,235	1,911,861	11,502,816	86,318.595
Georgetown	475,358	1,477,540	242,355	1,180,135	2,900,030	1,368,298	233,020	4,501,348	40,512.132
Greenville	507,645	4,969,855	1,576,415	4,041,225	10,587,495	11,311,825	1,800,470	23,699,790	213,298.110
Greenwood	285,452	2,291,810	713,460	1,690,400	4,695,670	3,593,495	1,210,942	9,500,107	85,500.963
Hampton	334,633	1,210,198	238,204	454,528	1,902,930	1,217,842	824,466	3,945,238	35,507.142
Horry	662,003	1,655,645	291,655	332,605	2,279,905	1,683,179	396,795	4,359,879	39,238.911
Jasper	341,058	1,385,225	207,015	15,739	1,607,979	530,015	1,249,662	3,387,656	30,488.904
Kershaw	478.753	1,947,695	421,485	1,108,895	3,478,075	1,989,918	752,420	6,220,413	55,983.717
Lancaster	310,928	1,701,665	337,600	451,810	2,491,075	2,407,810	338,395	5,237,280	47,135.520
Laurens	441.425	3,206,985	312,070	1,199,510	4,718,565	4,003,751	965,530	9,687,846	87,190.614
Lee	248,907	3,203,150	331,270	376,670	3,911,090	1,299,250	488,316	5,698,656	51,287.904
Lexington	499,948	2,360,263	561,500	640,485	3,562,248	2,788,148	1,498,436	7,848,832	70,639.488
McCormick	236,755	1,379,785	109,545	176,160	1,665,490	975,587	410,545	3,051,622	27,464.598
Marion	302,899	1,809,020	219,460	734,315	2,762,795	1,240,005	1,259,314	5,262,114	47,359.026
Marlboro	298,799	4,327,835	416,025	721,950	5.465,810	3,557,106	.....	9,022,916	81,206.244
Newberry	379,942	2,466,370	458,470	1,221,100	4,145,940	3,591,180	913,985	8,651,105	77,859.945

TABLE NO. 3.—ABSTRACT OF THE DUPLICATE IN THE VARIOUS COUNTIES IN SOUTH CAROLINA FOR YEAR COMMENCING JANUARY 1, 1919.—Con.

Counties.	Acres of Land.	Value of Lands.	Value of Buildings.	Value of Real Estate in Cities, Towns and Villages.	Total Value of Real Estate.	Value of Personal Property.	Value of Railroad Property.	Total Taxable Property.	State Tax 9 Mills.
Oconee	434,700	$1,846,380	$360,090	$708,370	$2,914,840	$2,059,680	$1,131,380	$6,105,900	$54,953.100
Orangeburg	698,225	5,143,760	688,390	1,710,970	7,543,120	4,595,020	1,840,620	13,978,760	125,808.840
Pickens	323,247	1,932,830	153,695	374,965	2,461,490	2,072,536	1,097,430	5,631,456	50,683.104
Richland	460,210	2,447,755	934,540	10,181,965	13,564,260	9,587,395	2,331,565	25,483,220	229,348.980
Saluda	286,268	2,084,110	250,220	199,640	2,533,970	1,587,835	.....	4,121,805	37,096.245
Spartanburg	516,873	5,676,860	2,363,485	7,067,845	15,108,190	10,516,148	2,723,558	28,347,896	255,131.064
Sumter	374,774	2,994,570	456,560	2,142,180	5,593,310	3,556,905	1,488,116	10,638,331	95,744.979
Union	311,609	1,548,240	394,250	898,980	2,841,470	1,444,840	4,193,760	8,480,070	76,320.630
Williamsburg	595,811	2,041,840	570,140	560,900	3,172,880	2,179,380	1,231,510	6,583,770	59,253.930
York	426,466	3,372,725	409,630	1,600,570	5,382,925	5,388,820	1,033,152	11,804,897	106,244.073
Totals	18,693,519	$110,010,394	$24,313,934	$73,815,240	$208,139,568	$149,335,198	$47,297,042	$404,771,808	$3,625,739.523

FIFTH ANNUAL REPORT

OF THE

SOUTH CAROLINA TAX COMMISSION

TO THE

GOVERNOR *and* GENERAL ASSEMBLY

COLUMBIA, S. C.
1919

COLUMBIA, S. C.
GONZALES & BRYAN, STATE PRINTERS,
1920

LETTER OF TRANSMITTAL

Columbia, S. C., December 10, 1919.

To His Excellency Robert A. Cooper, Governor, and the General Assembly of South Carolina:

We have the honor to transmit herewith the Report of the South Carolina Tax Commission in accordance with an Act of the General Assembly, approved February 20, 1915, as amended at session of 1916.

Respectfully submitted,

A. W. JONES, Chairman.
J. P. DERHAM, Commissioner.
W. G. QUERY, Commissioner.

By Transfer
AUG 18 1925

UNIVERSITY OF CHICAGO
LIBRARIES
266892
MARCH 1930

TABLE OF CONTENTS

	Page
Introduction	5
Corporation License Fees	11
Trust Companies, Assessment and Equalization	29
Insurance Companies and Equalization	30
Banks, Assessments and Equalization	14
Cotton Mills, Assessment and Equalization	31
Cotton Seed Oil Mills, Assessment and Equalization	35
Fertilizer Plants, Assessment and Equalization	38
Railroads	40
Water, Light and Power Companies	88
Street Railway Companies	97
The Pullman Company	99
American Railway Express Company	100
Telephone and Telegraph Companies	101
Expenses, South Carolina Tax Commission	108
Appendix	109

The Fifth Annual Report of the South Carolina Tax Commission to the Governor and General Assembly

To His Excellency, Robert A. Cooper, Governor, and the General Assembly:

The South Carolina Tax Commission herewith submits its fifth annual report, showing the assessed values of the taxable property of this State in the tables hereinafter set out.

Aside from the assessment of property which, under the law, is required to be originally assessed by this Commission, the work of the Commission during the past year has been directed to the equalization of stocks of merchandise. We prepared a questionaire which was sent to all the known merchants in the State, with the request that the same be answered and returned to this Commission. The object of this questionaire was to obtain information, under oath, as to the value of mercantile property of all merchants in the State, and we think in all cases where the questions were fully and honestly answered that that object was attained. A large number of merchants responded promptly with answers. Quite a number failed to respond and it was necessary to send a second notice and a second blank form to all such. Most of those who failed to respond to the first notice did respond to the second. Under the provisions of the statute, the Tax Commission issued summons to all of those who failed to respond upon a second notice, and we may say that through this process practically all merchants in the State have made written statements under oath to this Commission, showing the value of their mercantile property. A comparison of the returns made by merchants and the assessments made by the county authorities, with the statements filed with this Commission, shows in a vastly great number of instances that this class of property had heretofore been under-assessed. In some few cases, but rarely, some were assessed too highly. The Commission, upon the basis of these sworn statements, assessed mercantile property upon the basis of 42 per cent. of the value thereof, and the assessed value of such property shows an increase of $20,000,000.00 over the assessment of 1918.

We believe that the larger number of merchants gave correct and accurate information in regard to their mercantile property, but we are also inclined to the view that some of them did not.

If this is correct, and we feel quite sure that it is, it is highly important that the Commission have an appropriation made sufficient to employ at least two persons of fair experience in bookkeeping and with some knowledge of mercantile and business property values, to examine into all cases where there is a probability of full and complete statements not being made by persons or corporations called upon to furnish the same. We think that the expenditure for the above purpose would result in bringing in considerable revenue, besides such work would give assurance to merchants, who make full and complete disclosure of the value of their property that those who do not do likewise will be nevertheless examined into, and required to bear their proportion of the tax burden.

It is the purpose of this Commission during the ensuing year to continue the equalization and assessment of mercantile property and to undertake the assessment and equalization of properties which have not heretofore had our attention. The following is a circular letter sent to all auditors which will more fully show our purposes as to these matters:

"*To the County Auditor:*

"Dear Sir: In taking returns for the ensuing year, we want you to secure the correct postoffice address of each individual, firm and corporation engaged in the mercantile business, and the following industries: Saw mills, lumber plants, bottling plants, bakeries, ice plants, laundries, ginneries, printing and publishing plants, brick and tile, marble and stone plants, and the address of all other persons whom you know or have reason to believe, are engaged in any industry whereby raw material is converted into finished products.

"It is the purpose of this Commission to continue the work it undertook as to the assessment and equalization of mercantile property and to extend its efforts in order to properly assess and equalize the above classes of property. Your co-operation is necessary in order to expedite our work, and see that the tax laws are rigidly enforced.

"The Commission is now preparing a list of automobiles in general use in South Carolina, showing the style of car, and the 42 per cent. value of same, for purposes of taxation. We want to have this list in your hands by January 1, 1920, to be used by you and your Boards as an aid and guide in assessing cars in your

county. Please be careful to note on each tax return the name, model, year made and style of car, and passenger capacity.

"The tendency has heretofore been on the part of the owners not to make full and complete returns for all farming implements and other machinery used on the farm. We would call your special attention to this so that when you take returns you will make careful inquiries as to this class of property. A great many farmers have purchased tractors, and have installed lighting plants in their homes, and it is your duty to see that these properties are returned to you on the basis of other property."

This year we undertook to have all automobiles put on the tax books, and practically assessed and equalized for taxation. While the means at hand to accomplish this end were not by any means ideal, and while opposition or failure to co-operate was encountered on the part of some of the taxing authorities of some of the counties, we feel justified in expressing the opinion that this work was, in the main, successful; that a large percentage of automobiles heretofore escaping taxation were put upon the tax books; and that a large number heretofore underassessed were approximately equalized with other property.

We have several times heretofore called your attention to the fact that, under the law, as it now exists, it is practically impossible to have real property and much personal property reasonably equalized, due to the lack of co-operation on the part of the local boards. We recognize a disposition on the part of all communities to have, to a great extent, the control of the assessment of their property for taxation. This fact, we think, is universally recognized, besides being very largely acceded to. Besides, it is a practical necessity to depend upon local authorities to do such work in the first instance. The fact that the work of the local boards is often poorly and most inaccurately done, and that when left without general supervision results in very gross inequalities cannot be successfully contraverted. It is, therefore, of utmost importance that some reasonable supervision be exercised over them, in order that there may be at least approximate equality throughout the State. In order to accomplish such ends, and in order that each locality may have a full and free voice in the determination of their assessments, we are of the opinion that the boards now in existence, or other similar boards should be continued, giving them

additional time in which to do their work, and increased pay, and that the Governor be given power to remove any who fail to perform their duty, and that in addition thereto one or more officers be appointed for each county to examine into property values, to appear before boards of assessors and present to them his estimates of values, and the evidence upon which the same is based, and when, in his opinion, property is assessed too low by the county authorities, to require him to appeal the same to the Tax Commission, the opportunity being given the county authorities and the taxpayer to present their views on the subject of the appeal, whenever a hearing is had by the Tax Commission. We do not think that the above proposal would be in the least experimental, as it is being successfully worked in other States.

We are of the opinion that it is highly advisable that provision should be made for re-assessing real property in most, if not all, of the cities and towns in the State. We believe that the expenditure necessary to do this work would be many times returned to the State in the form of taxes assessed on property heretofore escaping taxation, and in increasing assessments upon property now assessed at a very small percentage of its value.

The problem of providing revenue to meet the increasing public expenuditures is engaging the attention of practically every State. In most States it has become necessary to look for new sources of revenue. Some States have recently enacted a license or occupation tax. This is a fee paid to the State for license for doing business or carrying on an occupation. We recommend the enactment of such laws in this State. We also recommend the enactment of an inheritance tax. Such taxes are assessed and collected by nearly all of the States of the Union, which, under a recent decision of the United States Supreme Court, have a right to levy such taxes and to require the payment upon inheritances in the States by both residents and non-residents. If a fair and reasonable statute on this subject should be enacted, we believe that it would result in obtaining revenues from a source entirely able to justly bear the same.

A very large part of the wealth of our State is invested in various forms of intangible property, and no revenue being derived from it, leaves tangible property to bear almost the whole burden. Under the law, as it now stands, moneys and credits, or intangible property is required to be assessed in proportion to its

value, and taxed as personal and real property. It is well known that this law has not been enforced in South Carolina to any appreciable extent, and that such intangible property entirely escapes taxation. The reason, no doubt, why such property has not been assessed under the law of this State, as it now exists, is that if it were placed upon the tax books, the result would probably be to drive capital from the State, and if this should happen, it would be a matter of serious concern.

It can readily be seen, however, that in the average city of our State a mortgage bearing 7 per cent. interest, taxed at 42 per cent. of its value, against which a levy of 40 mills would be placed, would pay 24 per cent. of its earning power in taxes, and money in savings banks at 4 per cent. would in the same town pay over 40 per cent. of its earnings. If the law were enforced which places such burdens upon this class of property, various devices would be resorted to to conceal the same and avoid taxation. Besides the probable result would be a withdrawal of loans in the forms of mortgages and commercial paper, and an investment thereof in non-taxable bonds which would afford to the holder of such investments the highest class of security, and at the same time a higher return of interest, taking in view the taxes exacted on securities subject to taxation. It would also probably result in moneys and credits being placed in other States where they could not be discovered by our taxing authorities, and therefore could not be taxed.

We know of no State other than South Carolina which undertakes to place such an ad valorem tax upon moneys and credits, or such intangible property. This does not mean, however, that in other States such property escapes entirely the burden of taxation. The plan adopted in some States is to levy a flat rate upon the interest or income thereof. By making this rate reasonable and the penalty for non-return very great, large revenues are being derived by other States which would otherwise be entirely lost.

The question of the taxation of such property is a matter of great concern, and this commission would respectfully recommend that it have consideration by your honorable body, with the view of enacting some reasonable and workable law that would require such property to bear its reasonable tax burden, and at the same time not injure the general prosperity of the State.

We also recommend that a statute be enacted to authorize and empower this Commission to charge against any corporation or person who shall fail to promptly make reports when required so to do, all costs, disbursements and necessary expenditures incident or necessary to compel the filing of such reports and for taking testimony relative to matter not reported or not fully covered by reports when filed. During the present year considerable money has been expended in compelling delinquents to make reports and we think it just that such expense be borne by the delinquent.

We append hereto as Exhibit "A" a statement showing the increases in the assessment made upon certain properties originally assessed and equalized by this commission for the year 1919:

EXHIBIT "A"

Companies.	1918.	1919.	Increase.
Railroad Companies	$ 47,914,344	$ 48,306,213	$ 391,869
Banks	14,155,171	15,099,905	944,734
Insurance Companies ...	496,240	562,419	66,179
Cotton Mills	36,504,047	39,895,920	3,391,873
Oil Mills	2,012,410	2,274,235	261,825
Fertilizer Companies ...	3,660,257	3,763,097	102,840
Street Railway Co.	1,332,425	1,364,639	32,214
Tel. & Tel. Co.	2,384,530	2,478,775	94,245
Totals	$108,459,424	$113,745,203	$5,285,779

CORPORATIONS LICENSE FEES.

Table No. 1.—Assessments on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1918, and Certified to the State Treasurer for the Year 1919.

RAILROAD COMPANIES.

Name of Corporation.	Gross Earnings Returned by Co.
Alcolu Railroad Company	$36,562
Atlantic Coast Line Railroad Company	3,317,943
Augusta-Aiken Railway and Electric Corporation	168,750
Augusta Northern Railway Company	30,652
Bamberg, Ehrhardt and Walterboro Railroad Company	35,780
Bennettsville and Cheraw Railroad Company	76,573
Blue Ridge Railway Company	145,290
Branchville and Bowman Railroad Company	17,479
Carolina, Clinchfield & Ohio Railway of South Carolina	20,181
Carolina and Northwestern Railway Company	84,328
Charleston Terminal Company	48,713
Charleston and Western Carolina Railroad Company	892,623
Chesterfield and Lancaster Railroad Company	75,640
Charlotte, Monroe and Columbia Railroad Company	17,513
Columbia, Newberry and Laurens Railroad Company	335,753
Due West Railroad Company	7,693
Hampton and Branchville Railroad Company	40,831
Lancaster and Chester Railroad Company	32,420
Marion and Southern Railroad Company	8,393
Northwestern Railroad of South Carolina	150,755
Orangeburg Railway Company	23,572
Pickens Railroad Company	9,968
Piedmont and Northern Railway Company	757,122
Raleigh and Charleston Railroad Company	42,289
Seaboard Air Line Railway Company	1,421,279
Southern Railway Company	4,344,476
Union and Glenn Springs Railroad Company	61,260
Ware Shoals Railroad Company	31,958

TELEPHONE AND TELEGRAPH COMPANIES IN SOUTH CAROLINA.

Table No. 1.—Assessment on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1918, and Certified to the State Treasurer for the year 1919.

Name of Corporation.	Gross Earnings Returned by Co.
Abbeville Telephone Company	$8,686
Advance Telephone Company	216
American Telephone and Telegraph Company	46,061
Bishopville Telephone Company	4,202
Bolen Telephone Company	1,392
Boykin Telephone Company	534
Batesburg Telephone Company	121
Cameron Telephone Company	1,740
Campobello Telephone Company	1,320
Chester Telephone Company	10,705
Citizens Telephone Company	3,000
Citizens Telephone Company	6,889
Clarendon Telephone Company	5,089
Colleton County Telephone Company	5,167
Conway Telephone Company	4,934
Crescent Telephone Company	431
Cordova Telephone Company	516
Cross Keys Telephone Company	300
Delmar Telephone Company	1,626
Duncan Telephone Company	700
Elloree Telephone Company	1,045
Ehrhardt Telephone Company	2,615
Fort Motte Telephone Company	912
Glenn Springs Telephone Company	743
Greenwood Telephone Company	20,057
Home Telephone Company	14,873
Home Telephone Company	13,020
Home Telephone Company	4,007
Independent Telephone Company	2,148
Inman Telephone Company	1,163
Jasper Telephone Company	1,500
Columbia Rural Telephone Company	66
Johnsonville Telephone Company	843
Kershaw Telephone Company	7,776
Lancaster Telephone Company	17,422
Laurens Telephone Company	9,521
Loris Telephone Company	1,408

Lynchburg Telephone Company	983
Mayesville Telephone Company	1,744
McConnellville Telephone Company	445
McCormick Telephone Company	2,150
New Zion Telephone Company	360
North Telephone Company	1,560
Oconee Telephone Company	6,600
Orangeburg and Raymond Telephone Company	300
Orangeburg & St. Matthews Telephone Company	4,614
Palmetto Telephone Company	1,956
Peoples Telephone Company	652
Piedmont Telephone & Telegraph Company	36,500
Pinewood Telephone Company	1,489
Polk County Telephone Company	786
Pomaria Telephone Company	1,325
Postal Telegraph-Cable Company	11,464
Richburg Telephone Company	384
Rock Hill Telephone Company	24,751
Rowesville Telephone Company	330
Ruby Telephone Company	900
Saluda Public Service Company	3,287
Southern Bell Telephone & Telegraph Company	1,104,074
Springfield, Salley & Wagner Telephone Company	7,144
Summerton Telephone Company	2 008
Sumter Telephone Company	36,516
Townville Telephone Company	290
Turbeville Telephone Company	1,175
Troy Telephone Company	917
Warren Electric Company	510
Williston Telephone Company	3,175
Winnsboro Telephone Exchange	3,454
Western Union Telegraph Company	129,168

WATER, LIGHT AND POWER COMPANIES.

Name of Corporation.	Gross Earnings Returned by Co.
Anderson Gas & Utilities Company	$21,220
Belton Power Company	56,627
Black River Water Company	18,955
Brodie Light & Power Company	2,497
Carolina Gas & Electric Company:	
Carolina Lumber & Power Company	9,644
Darlington Water and Electric Company	49,742
Florence Electric & Utitlities Company	94.595
Marion Water, Light & Power Company	37,093
Summerville Ice, Light & Power Company	30,092
Carolina Light & Power Company	29.602
Catawba Power Company	105,007
Cedar Falls Light & Power Company	5,575
Charleston Consolidated Railway, Gas & Electric Company:	
Light Department	441,920
Gas Department	295,920
Columbia Gas Light Company	163 599
Columbia Railway, Gas & Electric Company	376,781
Conneross Light & Power Company	8,288
Due West Light & Power Company	2,451
Edisto Public Service Company	11,600
Elloree Electric Light Company	2.617
Enoree Power Company	29,784
Florence Gas Company	29,054
Georgetown Railway & Lighting Company	21.700
Great Falls Power Company	827,747
Hartsville Electric & Water Company	16.066
Georgia-Carolina Power Company	52.501
Ivy Water, Light & Power Company	2,561
Kingstree Electric Light & Ice Company	14 410
Lancaster Light & Power Company	16 320
Lexington Electric Light & Power Company	4 232
Lockhart Power Company	27.585
Manning Light & Ice Company	12.609
North Augusta Water & Gas Company	7,170
North Charleston Water & Light Corporation	7,817
North Electric Light & Power Company	1,727
Quattlebaum Light & Ice Company	12.127
Paris Mountain Water Company	78.769
Parr Shoals Power Company	323,661
Pendleton Electric Light Company	1,686
Reedy River Power Company	34.285
Rock Hill Gas Company	18.559
South Carolina Light, Power & Railway Company	456.149
Southern Power Company	1,089,236

Southern Public Utilities Company:	
Anderson Water, Light & Power Company	255,757
Chester Power Company	36,587
Greenville Carolina Power Company	324,340
Greers Light & Power Company	4,187
Fort Lawn Light System	1,846
Iva Light System	4,405
Springfield Electric Light Company	3,240
Sullivan Power Company	7,197
Sumter Gas & Power Company	36,960
Sumter Lighting Company	125,234
Union Manufacturing & Power Company	115,782
Walhalla Light & Power Company	2,324
Wateree Power Company	22,050
Wateree Electric Company	262,565
West Pelzer Public Service Company	32
Yadkin River Power Company	40,888

NAVIGATION COMPANIES.

Table No. 1.—Assessment on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1918, and Certified to the State Treasurer for the Year 1919.

Name of Corporation.	Gross Earnings Returned by Co.
Black River and Mingo Steamboat Company	$8,852
Columbia Railway and Navigation Company	3,691
Charleston Isle of Palms Traction Company	108,108
Stevens Lines Company	32,307
Waccamaw Line of Steamers	22,215
Waccamaw Transportation Company	10,134

STREET RAILWAY COMPANIES.

Table No. 1.—Assessment on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1918, and Certified to the State Treasurer for the Year 1919.

Name of Corporation.	Gross Earnings Returned by Co.
Charleston Isle of Palms Traction Company	$65,225
Charleston Consolidated Railway and Lighting Company	611,548
Columbia Railway, Gas and Electric Company	519,272
South Carolina Light, Power and Railway Company	135,760
Southern Public Utilities Company	252,632

PULLMAN AND EXPRESS COMPANIES.

American Railway Express	$86,502
The Pullman Company	41,321
Southern Express Company	107,191

RECAPITULATION.

Railroad Companies	$12,236,396
Express and Pullman Companies	235,014
Water, Light and Power Companies	6,094,014
Street Railway Companies	1,584,437
Telephone and Telegraph Companies	1,593,760
Navigation Companies	185,302
Total	$21,929,823

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR THE YEAR 1919.

Counties and Names of Banks.	Location.	Returned, 1919.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
ABBEVILLE COUNTY.						
Bank of Donalds	Donalds, S. C.	$33,774	$33,774	$14,185	$1,200	$12,985
Bank of Due West	Due West, S. C.	53,051	53,051	22,281	600	21,681
Farmers Bank	Abbeville, S. C.	94,991	94,991	39,896	1,420	38,476
Lowndesville Banking Co.	Lowndesville, S. C.	21,533	21,733	9,128	1,250	7,878
National Bank of Abbeville	Abbeville, S. C.	111,459	111,459	46,813	9,810	37,003
Operatives Trust Co.	Abbeville, S. C.	3,086	3,086	1,296	.....	1,296
Peoples Savings Bank	Abbeville, S. C.	46,766	46,766	19,642	5,000	14,642
	Totals Abbeville County	$364,660	$364,860	$153,241	$19,280	$133,961
AIKEN COUNTY.						
Bank of Graniteville	Graniteville, S. C.	$37,631	$35,287	$14,821	$3,200	$11,621
Bank of Western Carolina	Aiken, S. C.	191,160	191,160	80,287	43,100	37,187
Bank of Western Carolina	Ellenton, S. C.	18,292	18,292	7,683	.....	7,683
Bank of Western Carolina	Salley, S. C.	42,682	42,682	17,926	.....	17,926
Bank of Western Carolina	Wagener, S. C.	36,584	36,584	15,365	.....	15,365
Bank of Western Carolina	North Augusta, S. C.	60,975	60,975	25,610	.....	25,610
Citizens Bank	Aiken, S. C.	20,700	20,700	8,694	.....	8,694
Farmers and Merchants Bank	Aiken, S. C.	87,489	87,489	36,745	10,800	25,945
First National Bank	Aiken, S. C.	76,876	76,876	32,288	6,300	25,988
First National Bank	Wagener, S. C.	42,515	42,515	17,856	2,200	15,656
Bank of Monetta	Monetta, S. C.	21,757	21,757	9,138	2,590	6,548
	Totals Aiken County	$636,661	$634,317	$266,413	$68,190	$198,223
ANDERSON COUNTY.						
Bank of Anderson	Anderson, S. C.	$403,169	$391,116	$164,269	$10,500	$153,769
Bank of Belton	Belton, S. C.	100,000	127,136	53,397	1,000	52,397
Bank of Honea Path	Honea Path, S. C.	68,610	68,610	28,816	800	28,016
Bank of Iva	Iva, S. C.	23,818	23,818	10,004	.....	10,004
Bank of Pendleton	Pendleton, S. C.	62,000	64,936	27,273	1,500	25,773
Bank of Sandy Springs	Sandy Springs, S. C.	16,969	16,969	7,127	800	6,327
Bank of Townville	Townville, S. C.	19,600	19,892	8,355	200	8,155
Bank of Williamston	Williamston, S. C.	55,167	55,167	23,170	.....	23,170
Belton Savings Bank and Trust Co.	Belton, S. C.	35,000	43,868	18,425	.....	18,425

Chicora Bank	Pelzer, S. C.	$112,000	$112,000	$47,040	$2,000	$45,040
Citizens Bank	Honea Path, S. C.	106,314	106,314	44,652	2,930	41,722
Citizens National Bank	Anderson, S. C.	218,491	218,491	91,766	5,200	86,566
Dime Savings Bank	Anderson, S. C.	33,383	33,383	14,021	.....	14,021
Farmers Bank of Belton	Belton, S. C.	40,664	42,223	17,734	1,200	16,534
Farmers Bank of Iva	Iva, S. C.	18,013	18,013	7,565	3,500	4,065
Farmers and Merchants Bank	Anderson, S. C.	271,295	279,998	117,599	45,000	72.599
Farmers Loan and Trust Co.	Anderson, S. C.	125,369	120,448	50,588	.....	50,588
Peoples Bank of Anderson	Anderson, S. C.	255,000	255,000	107,100	5,480	101,620
Planters Bank	Starr, S. C.	14,669	14,669	6,161	500	5,661
	Totals Anderson County	$1,979,531	$2,012,051	$845,062	$80,610	$764,452
BAMBERG COUNTY.						
Bamberg Banking Co.	Bamberg, S. C.	$112,198	$112,198	$47,123	$3,000	$44,123
Bank of Denmark	Denmark, S. C.	55,000	55,000	23,100	.....	23,100
Bank of Olar	Olar, S. C.	77,000	78,097	32,801	1,000	31,801
Citizens Exchange Bank	Denmark, S. C.	43,936	43,936	18,453	2,200	16,253
Ehrhardt Banking Co.	Ehrhardt, S. C.	34,143	34,279	14,397	1,000	13,397
Enterprise Bank	Bamberg, S. C.	32,120	32,120	13,490	.....	13,490
Farmers and Merchants Bank	Ehrhardt, S. C.	37,203	37,203	15,650	1,000	14,650
Peoples Bank	Bamberg, S. C.	44,748	44,748	18,794	2,000	16,794
	Totals Bamberg County	$436,348	$437,640	$183,808	$10,200	$173,608
BARNWELL COUNTY.						
Allendale Bank	Allendale, S. C.	$42,500	$42,500	$17,850	.....	$17,850
First National Bank	Fairfax, S. C.	29,896	29,896	12,556	.....	12,556
Bank of Kline	Kline, S. C.	14,625	14,625	6,143	.....	6,143
Bank of Western Carolina	Barnwell, S. C.	91,462	91,462	38,414	.....	38,414
Bank of Western Carolina	Blackville, S. C.	60,975	60,975	25,610	.....	25,610
Bank of Williston	Williston, S. C.	55,971	55,971	23,508	.....	23,508
Citizens Bank	Allendale, S. C.	41,305	41,305	17,348	.....	17,348
Citizens Bank	Fairfax, S. C.	19,417	19,417	8,155	.....	8,155
Commercial Bank	Blackville, S. C.	28,346	28,346	11,905	.....	11,905
Farmers and Merchants Bank	Williston, S. C.	12,038	12,038	5,056	.....	5,056
Farmers and Merchants Bank	Dunbarton, S. C.	16,575	16,575	6,962	.....	6,962
First National Bank	Allendale, S. C.	56,500	59,735	25,089	.....	25,089
First National Bank	Barnwell, S. C.	53,762	51,450	21,609	.....	21,609
Home Bank	Barnwell, S. C.	38,246	38,246	16,063	.....	16,063
	Totals Barnwell County	$561,618	$562,541	$236,268	.....	$236,268
BEAUFORT COUNTY.						
Beaufort Bank	Beaufort, S. C.	$69,240	$67,525	$28,360	$4,620	$23,740
Bank of Yemassee	Yemassee, S. C.	10,475	10.475	4.400	800	3,600
Peoples Bank	Beaufort, S. C.	83,741	83,741	35,171	.....	35,171
	Totals Beaufort County	$163,456	$161,741	$67,931	$5,420	$62,511

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1919,—Con.

Counties and Names of Banks.	Location.	Returned, 1919.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
BERKELEY COUNTY.						
Farmers and Merchants Bank	Moncks Corner, S. C.	$21,809	$21,809	$9,160	.....	$9,160
	Total Berkeley County	$21,809	$21,809	$9,160	.....	$9,160
CALHOUN COUNTY.						
Bank of Cameron	Cameron, S. C.	$48,789	$48,341	$20,303	.....	$20,303
Farmers Bank	Fort Motte, S. C.	7,938	7,938	3,334	.....	3,334
Farmers Bank and Trust Co.	St. Matthews, S. C.	49,500	49,500	20,790	.....	20,790
Home Bank	St. Mathews, S. C.	51,875	51,875	21,788	.....	21,788
St. Matthews National Bank	St. Matthews, S. C.	132,238	132,238	55,540	$2,300	53,240
	Totals Calhoun County	$290,330	$289,892	$121,755	$2,300	$119,455
CHARLESTON COUNTY.						
Bank of Charleston, N. B. A.	Charleston, S. C.	$1,177,288	$1,177,288	$494,461	$12,786	$481,681
Bank of McClellanville	McClellanville, S. C.	18,002	18,002	7,561	3,160	4,401
Port City Bank	Charleston, S. C.	3,158	3,158	1,326	.....	1,326
Carolina Savings Bank	Charleston, S. C.	357,600	373,896	157,036	37,320	119,716
Charleston Fidelity Corporation	Charleston, S. C.	10,000	10,000	4,200	.....	4,200
Charleston Savings Institution	Charleston, S. C.	190,264	223,591	93,908	5,100	88,808
Charleston Trust Co.	Charleston, S. C.	25,000	25,000	10,500	.....	10,500
Citizens Bank	Charleston, S. C.	134,202	134,202	56,365	22,525	34,110
City Bank and Trust Co.	Charleston, S. C.	26,000	26,000	10,920	.....	10,920
Commercial National Bank	Charleston, S. C.	288,728	288,728	121,266	18,000	103,266
Dime Savings Bank	Charleston, S. C.	131,979	131,979	55,431	10,000	45,431
Enterprise Bank	Charleston, S. C.	75,804	75,804	31,838	20,230	11,608
Exchange Banking and Trust Co.	Charleston, S. C.	132,800	132,800	55,776	12,600	43,176
First National Bank	Charleston, S. C.	647,068	705,068	292,129	17,850	278,279
Atlantic National Bank	Charleston, S. C.	242,222	242,222	101,733	9,000	92,733
Atlantic Savings Bank	Charleston, S. C.	488,990	488,990	205,376	17,040	188,336
Liberty Bank	Charleston, S. C.	58,214	58,214	24,450	13,000	11,450
Miners and Merchants Bank	Charleston, S. C.	71,150	71,150	29,883	4,000	25,883
Peoples National Bank	Charleston, S. C.	675,442	699,182	293,656	101,050	192,606
Security Savings Bank	Charleston, S. C.	75,000	75,078	31,533	19,310	12,223
South Carolina Loan and Trust Co.	Charleston, S. C.	144,679	144,679	60,765	20,915	39,850
So. Carolina Loan and Trust Co.'s Bank	Charleston, S. C.	53,019	53,019	22,268	2,000	20,268
	Totals Charleston County	$5,026,609	$5,158,050	$2,166,381	$345,610	$1,820,771

CHEROKEE COUNTY.						
American State Bank	Gaffney, S. C.	$24,990	$24,990	$10,496	$2,800	$7,696
Bank of Blacksburg	Blacksburg, S. C.	40,614	40,614	17,058	800	16,258
Cherokee Savings Bank	Gaffney, S. C.	50,408	54,566	22,918	125	22,793
First National Bank	Gaffney, S. C.	238,139	238,139	100,018	5,200	94,818
Merchants and Planters National Bank	Gaffney, S. C.	186,095	186,095	78,160	3,800	74,360
	Totals Cherokee County	$540,241	$544,404	$228,650	$12,725	$215,925
CHESTER COUNTY.						
Bank of Blackstock	Blackstock, S. C.	$21,343	$21,343	$8,964	.....	$8,964
Bank of Great Falls	Great Falls, S. C.	30,300	30,300	12,726	.....	12,726
Commercial Bank	Chester, S. C.	165,000	165,000	69,300	$14,280	55,020
National Exchange Bank	Chester, S. C.	165,143	165,143	69,360	35,400	33,960
Peoples National Bank	Chester, S. C.	77,500	87,914	36,924	6,450	30,474
White Bank	Chester, S. C.	36,000	36,000	15,120	.....	15,120
	Totals Chester County	$495,286	$505,700	$212,394	$56,130	$156,264
CHESTERFIELD COUNTY.						
Bank of Cheraw	Cheraw, S. C.	$160,729	$160,729	$67,506	$11,100	$56,406
Bank of Chesterfield	Chesterfield, S. C.	58,403	58,403	24,529	3,200	21,329
Bank of Pageland	Pageland, S. C.	35,261	35,261	14,810	2,500	12,310
Bank of Ruby and Mt. Croghan	Ruby, S. C.	30,850	30,850	12,957	2,840	10,117
Farmers Bank	Chesterfield, S. C.	10,250	11,036	4,635	1,350	3,285
Farmers Bank	Ruby, S. C.	10,303	10,303	4,327	.....	4,327
First National Bank	Cheraw, S. C.	59,290	59,290	24,902	2,000	22,902
Jefferson Bank	Jefferson, S. C.	24,609	24,609	10,336	2,750	7,586
Merchants and Farmers Bank	Cheraw, S. C.	110,751	110,751	46,515	11,085	35,430
Peoples Bank	Chesterfield, S. C.	27,093	27,093	11,379	1,650	9,729
State Bank of McBee	McBee, S. C.	18,000	18,000	7,560	5,000	2,560
	Totals Chesterfield County	$545,539	$546,325	$229,456	$43,475	$185,981
CLARENDON COUNTY.						
Bank of Clarendon	Manning, S. C.	$79,059	$79,059	$33,205	.....	$33,205
Bank of Manning	Manning, S. C.	133,816	133,816	56,203	.....	56,203
Bank of Pinewood	Pinewood, S. C.	15,679	15,679	6,585	.....	6,585
Bank of Santee	Summerton, S. C.	26,500	26,500	11,130	.....	11,130
Bank of Summerton	Summerton, S. C.	52,150	52,150	21,903	.....	21,903
Bank of Turbeville	Turbeville, S. C.	14,580	14,580	6,124	.....	6,124
Citizens Bank	Pinewood, S. C.	20,000	20,000	8,400	.....	8,400
Home Bank and Trust Co.	Manning, S. C.	31,068	31,068	13,049	.....	13,049
First National Bank	Manning, S. C.	30,174	30,174	12,673	.....	12,673
	Totals Clarendon County	$403,026	$403,026	$169,272	.....	$169,272

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1919,—Con.

Counties and Names of Banks.	Location.	Returned, 1919.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
COLLETON COUNTY.						
Bank of Ruffin	Ruffin, S. C.	$10,554	$10,554	$4,433	$1,900	$2,533
Bank of Smoaks	Smoaks, S. C.	16,000	16,000	6,720	.....	6,720
Colleton Banking Co.	Walterboro, S. C.	30,000	30,000	12,600	3,040	9.560
Farmers and Merchants Bank	Cottageville, S. C.	17,921	17,921	7,527	300	7.227
Farmers and Merchants Bank	Walterboro, S. C.	66,721	70,122	29,451	4,800	24,651
First National Bank	Walterboro, S. C.	30,037	30,037	12,616	950	11,666
Peoples Bank	Lodge, S. C.	12,975	12,975	5,450	500	4.950
Smoaks Banking Co.	Smoaks, S. C.	12,250	13,088	5,497	1,000	4,497
	Totals Colleton County	$196,458	$200,697	$84,294	$12,490	$71,804
DARLINGTON COUNTY.						
Bank of Darlington	Darlington, S. C.	$243,090	$230,990	$97,015	$10,000	$87,015
Bank of Hartsville	Hartsville, S. C.	123,867	124,485	52,284	5,500	46,784
Bank of Lydia	Lydia, S. C.	12,000	12,000	5,040	.....	5,040
Bank of Oates	Oates, S. C.	12,309	12,309	5,170	617	4,553
Carolina National Bank	Darlington, S. C.	115,988	115,988	48,715	7,500	41,215
First National Bank	Hartsville, S. C.	35,000	35,000	14,700	.....	14,700
Merchants and Planters Bank	Lamar, S. C.	45,000	45,000	18,900	.....	18,900
Peoples Bank	Darlington, S. C.	139,052	139,052	58,402	8,000	50,402
Peoples Bank	Hartsville, S. C.	38,000	38,000	15,960	.....	15,960
Lamar National Bank	Lamar, S. C.	30,047	30,047	12,620	1,800	10,820
	Totals Darlington County	$794,353	$782,871	$328,806	$33,417	$295,389
DILLON COUNTY.						
Bank of Dillon	Dillon, S. C.	$152,600	$152,600	$64,092	$6,565	$57,527
Bank of Latta	Latta, S. C.	45,925	45,925	19,288	4,900	14,388
Bank of Little Rock	Little Rock, S. C.	24,645	23,610	9,916	1,000	8,916
Bank of Pages Mill	Pages Mill, S. C.	39,754	39,754	16,697	850	15,847
Farmers and Merchants Bank	Latta, S. C.	72,824	72,824	30,586	4,435	26,151
First National Bank	Dillon, S. C.	29,726	29,726	12,485	.....	12,485
Peoples Bank	Dillon, S. C.	80,085	80,085	33,636	3,200	30,436
	Totals Dillon County	$445,559	$444,524	$186,700	$20,950	$165,750

DORCHESTER COUNTY.						
Bank of Dorchester	Summerville, S. C.	$59,061	$59,061	$24,806	$5,360	$19,446
Bank of Reevesville	Reevesville, S. C.	30,800	30,800	12,936	800	12,136
Bank of Ridgeville	Ridgeville, S. C.	21,063	21,063	8,846	1,675	7,171
Bank of St. George	St. George, S. C.	61,865	61,865	25,983	4,000	21,983
Bank of Summerville	Summerville, S. C.	27,217	27,217	11,431	4,300	7,131
Farmers Bank	St. George, S. C.	32,600	32,600	13,692	5,700	7,992
Peoples Bank	Harleyville, S. C.	16,800	16,800	7,056	930	6,126
	Totals Dorchester County	$249,406	$249,406	$104,750	$22,765	$81,985
EDGEFIELD COUNTY.						
Bank of Edgefield	Edgefield, S. C.	$95,694	$95,694	$40,191	$5,000	$35,191
Bank of Johnston	Johnston, S. C.	157,922	157,922	66,327	5,500	60,827
Bank of Trenton	Trenton, S. C.	24,497	24,497	10,289	2,645	7,644
Bank of Western Carolina	Johnston, S. C.	48,779	48,779	20,487	.....	20,487
Farmers Bank	Edgefield, S. C.	133,000	133,000	55,860	4,500	51,360
Farmers and Merchants Bank	Johnston, S. C.	17,874	17,874	7,507	.....	7,507
	Totals Edgefield County	$477,766	$477,766	$200,661	$17,645	$183,016
FAIRFIELD COUNTY.						
Bank of Fairfield	Winnsboro, S. C.	$80,000	$80,000	$33,600	$16,500	$17,100
Bank of Ridgeway	Ridgeway, S. C.	76,717	76,717	32,221	1,750	30,471
Bank of Shelton	Shelton, S. C.	12,800	12,800	5,376	.....	5,376
Farmers and Merchants Bank	Ridgeway, S. C.	37,600	37,600	15,792	650	15,142
Merchants and Planters Bank	Winnsboro, S. C.	66,045	66,045	27,739	200	27,539
Winnsboro Bank	Winnsboro, S. C.	160,000	160,000	67,200	20,070	47,130
	Totals Fairfield County	$433,162	$433,162	$181,928	$39,170	$142,758
FLORENCE COUNTY.						
Bank of Florence	Florence, S. C.	$90,602	$90,602	$38,053	$5,530	$32,523
Bank of Lake City	Lake City, S. C.	76,500	79,589	33,427	5,205	28,222
Bank of Pamplico	Pamplico, S. C.	20,422	20,927	8,789	.....	8,789
Bank of Timmonsville	Timmonsville, S. C.	107,029	107,029	44,952	2,000	42,952
Citizens Bank	Timmonsville, S. C.	112,951	112,951	47,439	1,100	46,339
City Savings Bank	Florence, S. C.	33,567	33,567	14,098	.....	14,098
Commercial and Savings Bank	Florence, S. C.	155,021	155,021	65,109	4,140	60,969
Farmers Bank	Olanta, S. C.	36,910	46,760	19,639	1,000	18,639
Farmers and Mechanics Bank	Florence, S. C.	55,163	55,163	23,168	.....	23,168
Farmers and Merchants Bank	Cowards, S. C.	18,017	18,017	7,567	.....	7,567
Farmers and Merchants Bank	Pamplico, S. C.	25,300	25,300	10,626	2,800	7,826
Farmers and Merchants National Bank	Lake City, S. C.	140,500	140,500	59,010	6,000	53,010
First National Bank	Florence, S. C.	200,989	200,989	84,415	16,660	67,755
First National Bank	Olanta, S. C.	31,145	31,145	13,081	4,265	8,816
Palmetto Bank and Trust Co.	Florence, S. C.	56,132	56,132	23,575	6,000	17,575
Peoples Bank	Scranton, S. C.	19,000	19,000	7,980	.....	7,980
Peoples Savings Bank and Trust Co.	Florence, S. C.	30,443	30,443	12,786	4,520	8,266
Peoples Bank	Timmonsville, S. C.	11,250	11,250	4,725	.....	4,725
	Totals Florence County	$1,220,941	$1,234,385	$518,439	$59,220	$459,219

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1919.—Con.

Counties and Names of Banks.	Location.	Returned, 1919.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
GEORGETOWN COUNTY.						
Bank of Andrews	Andrews, S. C.	$106,630	$106,630	$44,785	$1,405	$43,380
Bank of Georgetown	Georgetown, S. C.	200,000	217,624	91,402	13,315	78,087
Farmers and Merchants Bank	Andrews, S. C.	50,000	50,769	21,323	840	20,483
Farmers and Merchants Bank	Georgetown, S. C.	53,155	53,155	22,325	2,100	20,225
Peoples Bank	Georgetown, S. C.	111,385	111,385	46,782	755	46,027
	Totals Georgetown County	$521,170	$539,563	$226,617	$18,415	$208,202
GREENVILLE COUNTY.						
American Bank	Greenville, S. C.	$135,000	$135,000	$56,700	$3,500	$53,200
Bank of Commerce	Greenville, S. C.	139,484	139,484	58,583	2,350	56,233
Bank of Conestee	Conestee, S. C.	5,986	5,986	2,514	.....	2,514
Bank of Fountain Inn	Fountain Inn, S. C.	84,968	84,968	35,687	2,000	33,687
Bank of Greers	Greers, S. C.	77,360	77,360	32,491	3,000	29,491
Bank of Piedmont	Piedmont, S. C.	37,496	39,925	16,769	.....	16,769
Bank of Simpsonville	Simpsonville, S. C.	38,301	38,301	16,086	250	15,836
Bank of Woodville	Woodville, S. C.	1,955	1,955	821	.....	821
Citizens Bank of Taylors	Taylors, S. C.	12,770	13,070	5,489	.....	5,489
City National Bank	Out of Business	.....	.....	.....	.....	.....
Farmers Bank	Simpsonville, S. C.	16,693	16,693	7,011	.....	7,011
Farmers Bank	Travelers Rest, S. C.	25,272	25,272	10,614	500	10,114
Farmers and Merchants Bank	Greenville, S. C.	66,078	66,078	27,753	.....	27,753
First National Bank	Greenville, S. C.	214,422	225,991	94,916	6,000	88,916
Fourth National Bank	Greenville, S. C.	130,815	149,255	62,687	.....	62,687
Morris Plan Co.	Greenville, S. C.	26,000	26,000	10,920	.....	10,920
Norwood National Bank	Greenville, S. C.	558,858	594,409	249,652	625	249,027
Peoples Bank	Fountain Inn, S. C.	39,000	39,000	16,380	150	16,230
Peoples Bank	Greers, S. C.	27,995	27,995	11,758	2,000	9,758
Peoples National Bank	Greenville, S. C.	349,694	364,694	153,171	.....	153,171
Piedmont Savings and Trust Co.	Greenville, S. C.	53,376	58,376	24,518	.....	24,518
Planters Savings Bank	Greers, S. C.	42,670	42,670	17,921	1,000	16,921
	Totals Greenville County	$2,084,193	$2,172,482	$912,441	$21,375	$891,066

GREENWOOD COUNTY.						
Bank of Bradley	Bradley, S. C.	$1,000	$1,000	$420	.....	$420
Bank of Greenwood	Greenwood, S. C.	220,349	220,349	92,546	.....	92,546
Bank of Hodges	Hodges, S. C.	22,000	22,000	9,240	.....	9,240
Bank of Ninety-Six	Ninety-Six, S. C.	56,347	56,347	23,666	.....	23,666
Bank of Troy	Troy, S. C.	25,531	25,531	10,723	.....	10,723
Bank of Ware Shoals	Ware Shoals, S. C.	114,292	114,292	48,003	.....	48,003
Cambridge Bank	Ninety-Six, S. C.	83,349	83,349	35,007	.....	35,007
Commercial Bank	Greenwood, S. C.	65,923	65,923	27,688	.....	27,688
Farmers and Merchants Bank	Greenwood, S. C.	61,034	61,034	25,634	.....	25,634
National Loan and Exchange Bank	Greenwood, S. C.	156,218	156,218	65,612	.....	65,612
Peoples Bank	Greenwood, S. C.	84,004	84,004	35,282	.....	35,282
Peoples Bank	Hodges, S. C.	5,000	5,000	2,100	.....	2,100
	Totals Greenwood County	$895,047	$895,047	$375,921	.....	$375,921
HAMPTON COUNTY.						
Bank of Estill	Estill, S. C.	$38,286	$38,286	$16,080	.....	$16,080
Bank of Hampton	Hampton, S. C.	25,000	32,000	13,440	.....	13,440
Commercial Bank	Estill, S. C.	40,284	40,284	16,919	.....	16,919
Farmers and Merchants Bank	Furman, S. C.	25,020	25,020	10,508	.....	10,508
Hampton Loan and Exchange Bank	Hampton, S. C.	17,500	17,500	7,350	.....	7,350
Merchants and Planters Bank	Brunson, S. C.	8,000	8,000	3,360	.....	3,360
First National Bank	Brunson, S. C.	29,830	29,830	12,529	.....	12,529
Peoples Bank	Scotia, S. C.	15,646	15,646	6,571	.....	6,571
Planters and Merchants Bank	Varnville, S. C.	22,103	22,103	9,283	.....	9,283
	Totals Hampton County	$221,669	$228,669	$96,040	.....	$96,040
HORRY COUNTY.						
Bank of Aynor	Aynor, S. C.	$7,732	$7,732	$3,247	.....	$3,247
Bank of Little River	Little River, S. C.	12,689	12,689	5,329	2,791	2,538
Conway National Bank	Conway, S. C.	53,600	53,600	22,512	4,750	17,762
Conway Savings Bank	Conway, S. C.	12,000	12,000	5,040	600	4,440
Peoples National Bank	Conway, S. C.	44,224	44,224	18,574	.....	18,574
Bank of Loris	Loris, S. C.	16,899	16,899	7,098	5,320	1,778
	Totals Horry County	$147,144	$147,144	$61,800	$13,461	$48,339
JASPER COUNTY.						
Bank of Ridgeland	Ridgeland, S. C.	$27,492	$27,492	$11,547	$2,340	$9,207
	Total Jasper County	$27,492	$27,492	$11,547	$2,340	$9,207
KERSHAW COUNTY.						
Bank of Bethune	Bethune, S. C.	$21,613	$21,613	$9,077	$1,000	$8,077
Bank of Camden	Lancaster, S. C.	193,015	193,015	81,066	11.000	70,066
Bank of Kershaw	Kershaw, S. C.	111,500	110,902	46,579	12,000	34,579

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1919,—Con.

Counties and Names of Banks.	Location.	Returned, 1919.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
KERSHAW COUNTY.—Continued.						
First National Bank	Camden, S. C.	97,915	97,915	41,124	11,000	30,124
Loan and Savings Bank	Camden, S. C.	62,789	62,789	26,371	.....	26,371
Merchants and Farmers Bank	Bethune, S. C.	10,100	10,100	4,242	400	3,842
	Totals Kershaw County	$496,932	$496,334	$208,459	$35,400	$173,059
LANCASTER COUNTY.						
Bank of Heath Springs	Heath Springs, S. C.	$26,305	$26,305	$11,048	.....	$11,048
Bank of Lancaster	Lancaster, S. C.	176,500	176,500	74,130	$5,000	69,130
Farmers Bank and Trust Co.	Lancaster, S. C.	78,940	78,940	33,155	2,500	30,655
First National Bank	Lancaster, S. C.	79,209	79,209	33,268	.....	33,268
Peoples Bank	Lancaster, S. C.	30,924	30,924	12,988	2,740	10,248
	Totals Lancaster County	$391,878	$391,878	$164,589	$10,240	$154,349
LAURENS COUNTY.						
Bailey, M. S. & Son	Clinton, S. C.	$20,310	$33,849	$14,217	.....	$14,217
Bank of Cross Hill	Cross Hill, S. C.	81,983	81,983	34,432	.....	34,432
Bank of Gray Court	Gray Court, S. C.	53,915	53,915	22,644	.....	22,644
Bank of Mountville	Mountville, S. C.	26,450	26,450	11,109	.....	11,109
Bank of Owings	Owings, S. C.	19,128	19,128	8,034	.....	8,034
Bank of Waterloo	Waterloo, S. C.	37,500	37,500	15,750	.....	15,750
Bell Workman Bank	Clinton, S. C.	15,026	15,026	6,311	.....	6,311
Commercial Bank	Clinton, S. C.	47,500	49,695	20,872	.....	20,872
Enterprise National Bank	Laurens, S. C.	142,478	142,478	59,841	.....	59,841
Farmers National Bank	Laurens, S. C.	64,476	64,476	27,080	.....	27,080
First National Bank	Clinton, S. C.	83,499	83,499	35,070	.....	35,070
Laurens National Bank	Laurens, S. C.	92,698	92,698	38,933	.....	38,933
Lucas Bank	Laurens, S. C.	12,858	12,858	5,400	.....	5,400
Palmetto Bank	Laurens, S. C.	85,277	85,277	35,816	.....	35,816
Peoples Loan and Exchange Bank	Laurens, S. C.	177,961	177,961	74,744	.....	74,744
Laurens Trust Co.	Laurens, S. C.	52,163	52,163	21,908	.....	21,908
Home Trust Co.	Laurens, S. C.	49,350	49,350	20,727	.....	20,727
	Totals Laurens County	$1,062,572	$1,078,306	$452,888	.....	$452,888

LEE COUNTY.						
Bank of Elliott	Elliott, S. C.	$7,485	$7,485	$3,144	.....	$3,144
Bank of Lynchburg	Lynchburg, S. C.	33,943	33,943	14,256	1,200	13,056
Bishopville National Bank	Bishopville, S. C.	151,774	151,774	63,745	11,490	52,255
Farmers Loan and Trust Co.	Bishopville, S. C.	34,976	34,976	14,690	6,460	8,230
First National Bank	Bishopville, S. C.	92,509	92,509	38,854	2,600	36,254
Peoples Bank	Bishopville, S. C.	87,526	87,526	36,761	12,840	23,921
	Totals Lee County	$408,213	$408,213	$171,450	$34,590	$136,860
LEXINGTON COUNTY.						
Bank of Chapin	Chapin, S. C.	$13,792	$13,792	$5,793	$3,000	$2,793
Bank of Pelion	Pelion, S. C.	10,925	10,925	4,539	950	3,639
Bank of Swansea	Swansea, S. C.	47,108	47,108	19,785	2,200	17,585
Bank of Western Carolina	Batesburg, S. C.	12,195	12,195	5,122	.....	5,122
Bank of Western Carolina	Lexington, S. C.	48,779	48,779	20,487	.....	20,487
Brookland Bank	Brookland, S. C.	36,566	36,566	15,358	1,700	13,658
First National Bank	Batesburg, S. C.	105,029	105,029	44,112	5,000	39,112
Home National Bank	Lexington, S. C.	53,229	53,229	22,356	5,605	16,751
National Bank of Leesville	Leesville, S. C.	40,000	40,000	16,800	1,200	15,600
	Totals Lexington County	$367,623	$367,623	$154,402	$19,655	$134,747
MARION COUNTY.						
Bank of Mullins	Mullins, S. C.	$74,435	$74,435	$31,263	$825	$30,438
Bank of Nicholls	Nicholls, S. C.	25,216	34,436	14,463	600	13,863
Farmers and Merchants Bank	Marion, S. C.	145,648	145,648	61,172	12,350	48,822
First National Bank	Mullins, S. C.	36,752	36,752	15,436	1,900	13,536
Marion National Bank	Marion, S. C.	128,565	128,565	53,997	2,500	51,497
Merchants and Planters Bank	Mullins, S. C.	50,000	50,729	21,306	2,000	19,306
Planters Bank	Marion, S. C.	54,423	54,423	22,858	2,060	20,798
	Totals Marion County	$515,039	$524,988	$220,495	$22,235	$198,260
MARLBORO COUNTY.						
Bank of Clio	Clio, S. C.	$82,426	$82,426	$34,619	.....	$34,619
Bank of Marlboro	Bennettsville, S. C.	293,195	293,195	123,142	.....	123,142
Bank of McColl	McColl, S. C.	69,916	69,916	29,365	$1,045	28,320
Farmers and Merchants Bank	McColl, S. C.	33,238	33,238	13,960	.....	13,960
Mutual Savings Bank	Bennettsville, S. C.	37,300	37,300	15,666	.....	15,666
Peoples National Bank	Bennettsville, S. C.	59,909	59,909	25,162	.....	25,162
Peoples Savings Bank	Clio, S. C.	31,384	31,384	13,181	.....	13,181
Planters National Bank	Bennettsville, S. C.	135,164	135,164	56,769	2,950	53,819
Union Savings Bank	Bennettsville, S. C.	67,000	67,000	28,140	.....	28,140
Mutual Trust Co.	Bennettsville, S. C.	7,500	7,500	3,150	165	2,985
First National Bank	Clio, S. C.	28,519	28,519	11,978	.....	11,978
	Totals Marlboro County	$845,551	$845,551	$355,132	$4,160	$350,972
McCORMICK COUNTY.						
Bank of McCormick	McCormick, S. C.	$111,822	$111,822	$46,965	$950	$46,015
Bank of Mt. Carmel	Mt. Carmel, S. C.	12,266	12,266	5,152	1,750	3,402
Bank of Parksville	Parksville, S. C.	24,497	24,497	10,289	1,875	8,414

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1919,—Con.

Counties and Names of Banks.	Location.	Returned, 1919.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
McCORMICK COUNTY.—Continued.						
Bank of Plum Branch	Plum Branch, S. C.	15,394	15,394	6,465	.....	6,465
Farmers Bank	McCormick, S. C.	40,545	40,545	17,029	1,200	15,829
Peoples Bank	McCormick, S. C.	25,188	25,188	10,579	4,500	6,079
	Totals McCormick County	$229,712	$229,712	$96,479	$10,275	$86,204
NEWBERRY COUNTY.						
Bank of Pomaria	Pomaria, S. C.	$19,200	$19,200	$8,064	.....	$8,064
Bank of Prosperity	Prosperity, S. C.	35,000	35,000	14,700	750	13,950
Bank of Whitmire	Whitmire, S. C.	54,327	54,327	22,817	3,950	18,867
Commercial Bank	Newberry, S. C.	89,220	123,310	51,790	12,980	38,810
Exchange Bank, The	Newberry, S. C.	130,860	130,860	54,961	15,500	39,461
Farmers Bank	Chappells, S. C.	14,070	14,070	5,909	550	5,359
Farmers and Merchants Bank	Little Mountain, S. C.	28,900	29,029	12,192	2,150	10,042
National Bank of Newberry	Newberry, S. C.	119,145	119,145	50,041	10,000	40,041
Peoples National Bank	Prosperity, S. C.	40,955	40,955	17,201	1,000	16,201
	Totals Newberry County	$531,677	$565,896	$237,765	$46,880	$190,795
OCONEE COUNTY.						
Bank of Walhalla	Walhalla, S. C.	$92,872	$92,872	$39,006	$1,660	$37,346
Citizens Bank	Seneca, S. C.	80,514	80,514	33,816	5,170	28,646
Enterprise Bank	Walhalla, S. C.	33,500	33,500	14,070	.....	14,070
Seneca Bank	Seneca, S. C.	41,474	41,474	17,419	3,580	13,839
Westminster Bank	Westminster, S. C.	148,339	148,339	62,302	1,200	61,102
Westminster Loan and Trust Co.	Westminster, S. C.	26,285	26,285	11,040	.....	11,040
	Totals Oconee County	$422,984	$422,984	$177,653	$11,610	$166,043
ORANGEBURG COUNTY.						
Bank of Bowman	Bowman, S. C.	$40,937	$40,937	$17,194	$90	$17,104
Bank of Branchville	Branchville, S. C.	38,401	38,401	16,128	3,300	12,828
Bank of Cope	Cope, S. C.	31,032	31,032	13,033	.....	13,033
Bank of Eutawville	Eutawville, S. C.	20,387	20,387	8,563	1,000	7,563
Bank of Neeses	Neeses, S. C.	15,079	15,079	6,333	1,200	5,133
Bank of North	North, S. C.	45,258	45,258	19,008	.....	19,008
Bank of Norway	Norway, S. C.	29,000	29,000	12,180	700	11,480

ORANGEBURG COUNTY.—Continued.						
Bank of Orangeburg	Orangeburg, S. C.	$286,833	$286,833	$120,470	.....	$120,470
Bank of Springfield	Springfield, S. C.	60,000	60,000	25,200	1,200	24,000
Cotton Bank, The	Rowesville, S. C.	26,700	26,700	11,214	340	10,874
Edisto National Bank	Orangeburg, S. C.	201,925	201,925	84,809	.....	84,809
Farmers Bank	Parlers, S. C.	10,000	10,000	4,200	700	3,500
Farmers and Merchants Bank	Holly Hill, S. C.	24,661	24,661	10,358	5,390	4,968
Farmers National Bank	Norway, S. C.	37,061	37,061	15,566	1,050	14,516
Farmers and Merchants Bank	Orangeburg, S. C.	38,202	38,202	16,045	200	15,845
Farmers Union Bank and Trust Co	Orangeburg, S. C.	30,487	30,487	12,805	.....	12,805
First National Bank	Elloree, S. C.	74,609	74,609	31,336	1,000	30,336
First National Bank	Holly Hill, S. C.	57,219	57,219	24,032	3,400	20,632
First National Bank	Springfield, S. C.	39,882	39,882	16,750	2,400	14,350
Peoples Bank	Bowman, S. C.	27,000	27,975	11,750	.....	11,750
Peoples Bank	Branchville, S. C.	29,754	29,754	12,497	6,230	6,267
Peoples Bank	North, S. C.	35,163	35,163	14,768	.....	14,768
Peoples National Bank	Orangeburg, S. C.	146,547	146,547	61,550	5,000	56,550
Planters Bank	Orangeburg, S. C.	56,281	56,281	23,638	.....	23,638
	Totals Orangeburg County	$1,402,418	$1,403,393	$589,427	$33,200	$556,227
PICKENS COUNTY.						
Bank of Central	Central, S. C.	$24,669	$24,669	$10,361	.....	$10,361
Bank of Norris	Norris, S. C.	23,544	23,544	9,888	.....	9,888
Commercial Bank	Easley, S. C.	39,929	41,889	17,593	.....	17,593
Easley Bank	Easley, S. C.	80,605	80,605	33,854	$1,000	32,854
Easley Loan and Trust Co	Easley, S. C.	82,296	82,820	34,784	1,810	32,974
Farmers Bank	Central, S. C.	30,639	30,639	12,868	1,220	11,648
Farmers and Merchants Bank	Liberty, S. C.	18,840	18,840	7,913	.....	7,913
Keowee Bank	Pickens, S. C.	31,465	31,465	13,215	.....	13,215
Liberty Bank	Liberty, S. C.	39,892	39,892	16,755	500	16,255
Pickens Bank	Pickens, S. C.	38,197	38,197	16,043	390	15,653
	Totals Pickens County	$410,076	$412,560	$173,274	$4,920	$168,354
RICHLAND COUNTY.						
Bank of Columbia	Columbia, S. C.	$224,122	$224,122	$94,131	.....	$94,131
Carolina National Bank	Columbia, S. C.	457,008	457,008	191,943	.....	191,943
Columbia Savings Bank and Trust Co	Columbia, S. C.	127,823	127,823	53,686	.....	53,686
Commercial Bank, The	Columbia, S. C.	83,900	83,900	35,238	.....	35,238
Farmers and Merchants Bank	Eastover, S. C.	30,803	30,803	12,937	.....	12,937
Homestead Bank	Columbia, S. C.	20,000	20,000	8,400	.....	8,400
Lower Main Street Bank	Columbia, S. C.	40,098	40,098	16,841	.....	16,841
National Loan and Exchange Bank	Columbia, S. C.	788,922	788,922	331,347	.....	331,347
National State Bank	Columbia, S. C.	307,088	307,088	128,977	.....	128,977
Palmetto National Bank	Columbia, S. C.	808,500	794,500	333,690	.....	333,690
Peoples National Bank	Columbia, S. C.	107,310	107,310	45,070	.....	45,070
Union National Bank	Columbia, S. C.	264,609	264,609	111,136	.....	111,136
	Totals Richland County	$3,260,183	$3,246,183	$1,363,396	.....	$1,363,396

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1919,—Con.

Counties and Names of Banks.	Location.	Returned, 1919.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
SALUDA COUNTY.						
Bank of Saluda	Saluda, S. C.	$61,340	$61,340	$25,763	$3,300	$22,463
Bank of Wards	Wards, S. C.	31,790	31,790	13,352	600	12,752
Farmers and Merchants Bank	Ridge Springs, S. C.	33,245	33,245	13,963	200	13,763
Peoples Bank	Ridge Springs, S. C.	68,583	68,583	28,805	1,000	27,805
Planters National Bank	Saluda, S. C.	45,374	45,374	19,057	700	18,357
	Totals Saluda County	$240,332	$240,332	$100,940	$5,800	$95,140
SPARTANBURG COUNTY.						
American National Bank	Spartanburg, S. C.	$164,023	$164,023	$68,890	.....	$68,890
Bank of Chesnee	Chesnee, S. C.	26,957	26,957	11,322	.....	11,322
Bank of Commerce	Spartanburg, S. C.	71,792	71,792	30,153	.....	30,153
Bank of Cross Anchor	Cross Anchor, S. C.	42,308	42,308	17,769	.....	17,769
Bank of Duncan	Duncan, S. C.	18,250	18,250	7,665	.....	7,665
Bank of Enoree	Enoree, S. C.	46,442	46,442	19,506	.....	19,506
Bank of Inman	Inman, S. C.	24,674	24,674	10,363	.....	10,363
Bank of Landrum	Landrum, S. C.	24,138	24,138	10,138	.....	10,138
Bank of Pacolet	Pacolet, S. C.	7,418	7,418	3,116	.....	3,116
Bank of Spartanburg	Spartanburg, S. C.	150,000	150,000	63,000	.....	63,000
Bank of Woodruff	Woodruff, S. C.	58,212	58,212	24,449	.....	24,449
Central National Bank	Spartanburg, S. C.	607,301	589,013	247,385	.....	247,385
Citizens Bank of Chesnee	Chesnee, S. C.	16,068	16,068	6,749	.....	6,749
Converse Savings Bank	Converse, S. C.	10,320	10,320	4,334	.....	4,334
Dollar Savings Bank	Spartanburg, S. C.	62,500	62,500	26,250	.....	26,250
Employees Savings Bank	Pacolet, S. C.	7,994	8,291	3 482	.....	3,482
First National Bank	Spartanburg, S. C.	611,496	619,496	260,188	.....	260,188
First National Bank	Woodruff, S. C.	61,044	61,044	25,638	.....	25,638
Merchants and Farmers Bank	Spartanburg, S. C.	202,641	202,641	85,109	.....	85,109
Mutual Bank, The	Landrum, S. C.	9,288	9,288	3,901	.....	3,901
Peoples Bank	Campobello, S. C.	22,338	22,338	9,382	.....	9,382
Peoples Savings Bank	Clifton, S. C.	$7,833	$7,833	$3,290	.....	$3,290
Security Bank	Cowpens, S. C.	34,000	34,000	14,280	.....	14,280
Southern Trust Co.	Spartanburg, S. C.	82,012	82,012	34,445	.....	34,445
Spartan Savings Bank	Spartanburg, S. C.	5,127	5,127	2,153	.....	2,153
	Totals Spartanburg County	$2,374,124	$2,364,185	$992,958	.....	$992,958

SUMTER COUNTY.						
Bank of Hagood	Hagood, S. C.	$13,286	$13,286	$5,580	$550	$5,030
Bank of Mayesville	Mayesville, S. C.	37,317	37,317	15,673	620	15,053
City National Bank	Sumter, S. C.	204,558	204,558	85,914	30,790	55,124
Commercial Bank and Trust Co	Sumter, S. C.	67,077	67,077	28,172	300	27,872
First National Bank	Sumter, S. C.	236,929	236,929	99,510	12,330	87,180
National Bank of S. C.	Sumter, S. C.	379,341	379,341	159,323	14,250	145,073
National Bank of Sumter	Sumter, S. C.	262,677	262,677	110,324	19,520	90,804
Peoples Bank	Sumter, S. C.	127,925	127,925	53,729	5,500	48,229
Sumter Trust Co	Sumter, S. C.	75,275	75,275	31,616	.....	31,616
	Totals Sumter County	$1,404,385	$1,404,385	$589,841	$83,860	$505,981
UNION COUNTY.						
Bank of Buffalo	Buffalo, S. C.	$2,500	$2,500	$1,050	.....	$1,050
Bank of Carlisle	Carlisle, S. C.	22,486	22,486	9,444	$800	8,644
Bank of Jonesville	Jonesville, S. C.	43,576	43,576	18,302	1,000	17,302
Citizens National Bank	Union, S. C.	161,000	161,000	67,620	8,000	59,620
Everybody's Bank	Jonesville, S. C.	34,508	34,508	14,493	900	13,593
Merchants and Planters National Bank	Union, S. C.	105,703	105,703	44,395	14,800	29,595
Nicholson Bank and Trust Co	Union, S. C.	118,600	118,600	49,812	.....	49,812
	Totals Union County	$488,373	$488,373	$205,116	$25,500	$179,616
WILLIAMSBURG COUNTY.						
Bank of Cades	Cades, S. C.	$14,945	$14,945	$6,277	$3,600	$2,677
Bank of Greeleyville	Greeleyville, S. C.	23,741	23,741	9,971	1,500	8,471
Bank of Hemingway	Hemingway, S. C.	25,000	25,000	10,500	2,200	8,300
Bank of Kingstree	Kingstree, S. C.	72,000	72,000	30,240	1,800	28,440
Bank of Trio	Trio, S. C.	30,150	30,150	12,663	100	12,563
Bank of Williamsburg	Kingstree, S. C.	114,194	114,194	47,961	8,500	39,461
Farmers and Merchants Bank	Johnsonville, S. C.	18,500	18,500	7,770	1,700	6,070
Wee Nee Bank	Kingstree, S. C.	42,896	42,896	18,016	12,950	5,066
	Totals Williamsburg County	$341,426	$341,426	$143,398	$32,350	$111,048
YORK COUNTY.						
Bank of Clover	Clover, S. C.	$45,140	$45,140	$18,959	$995	$17,964
Bank of Hickory Grove	Hickory Grove, S. C.	32,043	32,043	13,458	.....	13,458
Citizens Bank and Trust Co	Rock Hill, S. C.	57,670	57,670	24,221	.....	24,221
First National Bank	Fort Mill, S. C.	32,024	32,024	13,450	.....	13,450
First National Bank	Sharon, S. C.	37,372	37,372	15,696	450	15,246
First National Bank	York, S. C.	106,671	106,671	44,802	6,250	38,552
First Trust and Savings Bank	Rock Hill, S. C.	102,600	197,984	45,332	3,115	42,217
Loan and Savings Bank	York, S. C.	128,434	130,358	54,750	970	53,780

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1919,—Con.

Counties and Names of Banks.	Location.	Returned, 1919.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
YORK COUNTY.—Continued.						
National Union Bank	Rock Hill, S. C.	381,014	381,014	160,026	11,250	148,776
Peoples National Bank	Rock Hill, S. C.	177,488	181,003	76,021	8,600	67,421
Peoples Bank and Trust Co	York, S. C.	60,840	60,840	25,553	.....	25,553
Planters Bank	Sharon, S. C.	35,000	35,000	14,700	.....	14,700
Savings Bank	Fort Mill, S. C.	37,000	37,000	15,540	.....	15,540
	Totals York County	$1,233,296	$1,244,069	$522,508	$31,630	$490,878
	Totals in the State	$35,606,268	$35,951,955	$15,099,905	$1,317,493	$13,782,412

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF TRUST COMPANIES IN SOUTH CAROLINA BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.

Counties.	Name of Corporations.	Assesed Value for Taxation.
Aiken	Aiken Trust Company	$5,943
Charleston	Charleston Security Company	28,190
	Charleston Trust and Guaranty Company	56,380
	Mutual Securities Corporation	6,200
Cherokee	Insurance Trust Company	1,880
Chesterfield	Cheraw Insurance and Trust Company	5,040
	Citizens Loan and Trust Company	500
	Guaranty Loan and Trust Company	6,050
	Kerr-Beattie Insurance and Trust Company	1,050
	Chesterfield Loan and Insurance Company	2,184
Fairfield	Citizens Investment Company	3,470
Greenville	Citizens Trust Company	2,100
	Greenville Trust Company	16,780
	Greenville-Carolina Trust Company	12,500
	Realty Trust Company	4,200
Greenwood	Citizens Trust Company	25,000
	Farmers Loan and Trust Company	17,220
	Greenwood Trust Company	4,330
	Peoples Trust Company	24,000
Hampton	Brunson Loan and Trust Company	3,360
Horry	Horry County Trust Company	2,100
Laurens	Home Trust Company	20,225
	Laurens Trust Company	23,376
Newberry	Newberry Palmetto Trust Company	45
	Newberry Trust Company	500
	Security Loan and Investment Company	300
Richland	Carolina Loan and Guaranty Company	1,000
	Columbia Guaranty, Title and Trust Company	407
	Columbia Real Estate Trust Company	24,675
	Guaranty Trust Company of South Carolina	2,100
	Palmetto Trust Company	21,000
	Peoples Trust Company	2,646
Saluda	Saluda Loan and Trust Company	4,200
Spartanburg	Colonial Trust Company	3,000
	Ravadson Trust Company	8,125
	Security Trust Company	43,302
York	Peoples Trust Company	10,500
	Roddey Trust Company	33,500
	Total	$427,378

TABLE NO. 4.—ASSESSMENT AND EQUALIZATION OF INSURANCE COMPANIES IN SOUTH CAROLINA BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.

Counties.	Name of Corporations.	Assessed Value for Taxation.
Anderson	Anderson County Mutual Fire Insurance Co.	$1,990
Charleston	American Mutual Fire Insurance Co.	4,000
	American Life Insurance Co.	3,130
	Carolina Mutual Fire Insurance Co.	32,920
	Equitable Fire Insurance Company	139,440
	Hibernia Mutual Fire Insurance Co.	11,122
	Home Life and Accident Insurance Co.	21,470
	National Life Insurance Co.	5,560
	Merchants Mutual Fire Insurance Co.	1,932
	Peoples Life Insurance Co.	9,560
	Southern Home Insurance Co.	43,680
Darlington	Farmers Mutual Fire Insurance Co.	2,000
Greenville	Home Fund Life Insurance Co.	9,080
	Prudential Fire Insurance Co.	15,000
	Southeastern Life Insurance Co.	28,900
Richland	Carolina Life Insurance Co.	48,000
	Gulf and Atlantic Insurance Co.	14,400
	Mutual Relief and Benevolent Association	17,985
	South Carolina Fire Insurance Co.	45,000
Sumter	Fidelity Fire Insurance Co.	40,000
	Palmetto Fire Insurance Co.	65,000
York	Farmers Mutual Fire Insurance Co.	740
	Mutual Live Stock Insurance Association	1,130
	Farmers Mutual Life Insurance Co.	380
	Total	$562,419

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1919.	
Abbeville	Abbeville, S. C.	Abbeville Cotton Mills	$228,000	
	Calhoun Falls, S. C.	Calhoun Mills	225,000	
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company	.....	See Greenwood Co.
Aiken	Bath, S. C.	Aiken Mills	319,000	
	Graniteville, S. C.	Graniteville Manufacturing Company	700,000	
	Langley, S. C.	Langley Mills	470,890	
	Clearwater, S. C.	Seminole Mills	255,000	
	Warrenville, S. C.	Warren Manufacturing Company	320,000	
Anderson	Anderson, S. C.	Anderson Cotton Mills	482,500	
	Anderson, S. C.	Anderson Hosiery Mills	10,500	
	Belton, S. C.	Belton Mills	470,000	
	Belton, S. C.	Blair Mills	12,500	
	Anderson, S. C.	Brogon Mills	277,200	
	Anderson, S. C.	Conneross Yarn Mills	18,000	
	Honea Path, S. C.	Chiquola Manufacturing Company	345,000	
	Anderson, S. C.	Equincx Mills	175,000	
	Anderson, S. C.	Gluck Mills	235,000	
	Iva, S. C.	Jackson Mills	215,000	
	Anderson, S. C.	Orr Cotton Mills	465,000	
	Pelzer, S. C.	Pelzer Manufacturing Company	952,500	Anderson Co....$919,080 Greenville Co... 33,420
	Pendleton S. C.	Pendleton Mills	70,000	
	Pendleton S. C.	Pendleton Manufacturing Company	42.415	
	Piedmont, S. C.	Piedmont Manufacturing Company	.....	See Greenville Co.
	Anderson, S. C.	Riverside Manufacturing Company	165,000	
	Anderson, S. C.	Townsend, H. C., Coton Mills	26,600	
	Anderson, S. C.	Toxaway Mills	195,000	
	Williamston, S. C.	Williamston Mills	235,200	
	Anderson, S. C.	Hetrick Hosiery Mills	5,000	
Bamberg	Bamberg, S. C.	Bamberg Cotton Mills	60,000	
Charleston	Charleston, S. C.	American Manufacturing Company	135,270	
	Charleston, S. C.	General Asbestos and Rubber Company	175,000	
	Charleston, S. C.	Royal Mills	130,000	
Cherokee	Blacksburg, S. C.	Broad River Mills	93,240	
	Cherokee, S. C.	Cherokee Falls Manufacturing Company	224,000	
	Gaffney, S. C.	Gaffney Manufacturing Company	493,920	
	Gaffney, S. C.	Globe Manufacturing Company	30,280	

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.—Continued.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1919.	
	Gaffney, S. C.	Hamrick Mills	210,000	
	Gaffney, S. C.	Irene Mills	95,340	
	Gaffney, S. C.	Limestone Mills	193,000	
	Blacksburg, S. C.	Volunteer Knitting Mills	500	
Chester	Chester, S. C.	Eureka Cotton Mills	160,000	
	Chester, S. C.	Baldwin Cotton Mills	315,760	
	Lands, S. C.	Monetta Mills	135,000	
	Great Falls, S. C.	Republic Cotton Mills	575,000	
	Chester, S. C.	Springstein Mills	105,000	
	Lockhart, S. C.	Lockhart Mills	.....	See Union Co.
Chesterfield	Cheraw, S. C.	Cheraw Cotton Mills	74,760	
	(New)	Pee Dee Knitting Mills	.....	
Darlington	Darlington, S. C.	Darlington Cotton Mills	385,000	
	Hartsville, S. C.	Hartsville Cotton Mills	282,500	
Dillon	Dillon, S. C.	Dillon Cotton Mills	212,000	
Edgefield	Edgefield, S. C.	Addison Mills	78,500	
Fairfield	Winnsboro, S. C.	Winnsboro Mills	378,000	
Greenville	Greenville, S. C.	American Spinning Company	420,000	
	Greenville, S. C.	Beaver Dam Mills	75,000	
	Greenville, S. C.	Brandon Mills	672,000	
	Greenville, S. C.	Camperdown Mills	107,500	
	Greenville, S. C.	Conestee Mills	140,000	
	Greenville, S. C.	Dunean Mills	593,000	
	Fountain Inn, S. C.	Woodside Mills (Fountain Inn Plant)	118,000	
	Greers, S. C.	Franklin Mills	65,000	
	Greers, S. C.	Judson Mills	600,000	
	Greenville, S. C.	Katrine Manufacturing Company	31,800	
	Greenville, S. C.	Mills Manufacturing Company	264,180	
	Greenville, S. C.	Victor-Monaghan Mills (Monaghan)	450,000	
	Greenville, S. C.	National Garment Mills	1,200	
	Pelham, S. C.	Pelham Mills	93,400	Greenville Co....$74,985 Spartanburg Co.. 18,415
	Pelzer, S. C.	Pelzer Manufacturing Company	.....	See Anderson Co.
	Piedmont, S. C.	Piedmont Manufacturing Company	655,200	Greenville Co...$407,500 Anderson Co.... 247,700
	Greenville, S. C.	Poe, F. W., Manufacturing Company	538,000	
	Greenville, S. C.	Poinsett Mills	200,000	

	Batesville, S. C.	Prospect Mills	10,500	
	Simpsonville, S. C.	Simpsonville Cotton Mills	180,000	
	Greenville, S. C.	Union Bleaching and Manufacturing Company	180,000	
	Greenville, S. C.	Vardry Cotton Mills	28,100	
	Greenville, S. C.	Woodside Cotton Mills	812,000	
	Greer, S. C.	Victor-Monaghan Mills	190,000	
Greenwood	Greenwood, S. C.	Greenwood Cotton Mills	365,000	
	Greenwood, S. C.	Grendel Cotton Mills	462,000	
	Ninety-Six, S. C.	Ninety-Six Cotton Mills	210,000	
	Greenwood, S. C.	Panola Cotton Mills	135,000	Greenwood Co. $530,220 Laurens Co. 34,680 Abbeville Co. 3,100
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company	568,000	
Kershaw	Camden, S. C.	Hermitage Cotton Mills	107,000	
	Camden, S. C.	Wateree Mills	130,000	
Lancaster	Kershaw, S. C.	Kershaw Cotton Mills	105,000	
	Lancaster, S. C.	Lancaster Cotton Mills	925,000	
Laurens	Goldville, S. C.	Banna Cotton Mills	85,000	
	Clinton, S. C.	Clinton Cotton Mills	390,000	
		Enoree Manufacturing Company		See Spartanburg Co.
	Laurens, S. C.	Laurens Cotton Mills	325,000	
	Clinton, S. C.	Lydia Cotton Mills	130,000	
	Laurens, S. C.	Watts Mills	338,200	
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company		See Greenwood Co.
Lexington	Columbia, S. C.	Columbia Mills Company		See Richland Co.
	Lexington, S. C.	Lexington Manufacturing Company	80,000	
	Batesburg, S. C.	Middleburg Mills	99,600	
	Lexington, S. C.	Saxe-Gotha Mills	75,000	
Marion	Marion, S. C.	Marion Manufacturing Company	47,500	
Marlboro	Bennettsville, S. C.	Marlboro Cotton Mills	480,000	
Newberry	Whitmire, S. C.	Glenn-Lowry Manufacturing Company	565,000	
	Newberry, S. C.	Molohon Manufacturing Company	309,180	
	Newberry, S. C.	Newberry Cotton Mills	365,000	
	Newberry, S. C.	Oakland Cotton Mills	190,000	
Oconee	Newry, S. C.	Courtenay Manufacturing Company	175,000	
	Walhalla, S. C.	Hetrick Hosiery Mills	15,700	
	Seneca, S. C.	Victor-Monaghan Mills (Seneca Plant)	135 000	
	Walhalla, S. C.	Victor-Monaghan Mills (Walhalla Plant)	118,000	
	Westminster, S. C.	Oconee Mills Company	110,000	
	Westminster, S. C.	Westminster Knitting Mills	3,490	
Orangeburg	Orangeburg, S. C.	Orange Cotton Mills	32,500	
	Orangeburg, S. C.	Santee Mills	98,500	
Pickens	Easley, S. C.	Alice Mills	182,000	
	Easley, S. C.	Easley Cotton Mills, No. 1	285,000	
	Liberty, S. C.	Easley Cotton Mills, No. 2	180,000	
	Liberty, S. C.	Easley Cotton Mills, No. 3	80,000	
	Easley, S. C.	Glenwood Cotton Mills	315,000	
	Central, S. C.	Isaqueena Mills	158,300	
	Cateechee, S. C.	Norris Cotton Mills	165,000	
	Pickens, S. C.	Pickens Cotton Mills	168,000	

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.—Continued.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1919.	
Richland	Columbia, S. C.	American Press Cloth Company	10,470	
	Columbia, S. C.	Columbia Mills Company	390,000	Lexington Co. $44,733 Richland Co. 345,267
	Columbia, S. C.	Glencoe Mills	60,000	
	Columbia, S. C.	Pacific Mills (Capital City)	120,000	
	Columbia, S. C.	Pacific Mills (Granby)	432,000	
	Columbia, S. C.	Pacific Mills (Olympia)	740,000	
	Columbia, S. C.	Pacific Mills (Richland)	180,400	
	Columbia, S. C.	Palmetto Mills	68,000	
Spartanburg	Arcadia, S. C.	Arcadia Mills	240,000	
	Arkwright, S. C.	Arkwright Mills	147,500	
	Spartanburg, S. C.	Beaumont Manufacturing Company	300,000	
	Landrum, S. C.	Blue Ridge Hosiery Mills	19,200	
	Chesnee, S. C.	Chesnee Mills	222,180	
	Clifton, S. C.	Clifton Manufacturing Company	680,000	
	Spartanburg, S. C.	Calton Manufacturing Company	4,200	
	Fingerville, S. C.	Cohannet Mills	52,560	
	Converse, S. C.	Converse, D. E., and Company	300,000	
	Cowpens, S. C.	Cowpens Manufacturing Company	105,000	
	Spartanburg, S. C.	Crescent Manufacturing Company	30,000	
	Spartanburg, S. C.	Drayton Mills	340,000	
	Enoree, S. C.	Enoree Mills	265,000	Spartanburg Co. $257,500 Laurens Co. 7,500
	Fairmont, S. C.	Fairmont Manufacturing Company	90,000	
	Wellford, S. C.	Fort Prince Spinning Company	12,500	
	Woodruff, S. C.	Gray, W. S., Cotton Mills	145,000	
	Inman, S. C.	Inman Mills	235,000	
	Mayo, S. C.	Mary-Louise Mills	48,450	
	Pacolet, S. C.	Pacolet Manufacturing Company	565,000	
	Pelham, S. C.	Pelham Mills	.....	See Greenville Co.
	Spartanburg, S. C.	Saxon Mills	295,000	
	Spartanburg, S. C.	Spartan Mills	665,000	
	Spartanburg, S. C.	Star Hosiery Mills	25,200	
	Tucapau, S. C.	Tucapau Manufacturing Company	542,500	
	Valley Falls, S. C.	Valley Falls Manufacturing Company	48,000	
	Arlington, S. C.	Victor Manufacturing Company	185,000	
	Greers, S. C.	Victor Manufacturing Company	455,000	
	Whitney, S. C.	Whitney Manufacturing Company	250,000	
	Woodruff, S. C.	Woodruff Cotton Mills	320,000	
	Landrum, S. C.	Shamrock Damask Mills	8,400	

Union	Buffalo, S. C.	Buffalo Cotton Mills	500,000	
	Union, S. C.	Excelsior Knitting Mills	125,000	
	Union, S. C.	Gault Manufacturing Company	13,135	
	Lockhart, S. C.	Lockhart Mills	505,000	Chester Co. $2,825
	Union, S. C.	Monarch Mills	565,000	Union Co. 502,175
	Union, S. C.	Union Cotton Mills	670,000	
	Union, S. C.	Victor-Monaghan Mills (Ottaray Plant)	175,000	
	Jonesville, S. C.	Victor-Monaghan Mills (Wallace Plant)	110,000	
York	Rock Hill, S. C.	Aragon Cotton Mills	189,000	
	Rock Hill, S. C.	Arcade Cotton Manufacturing Company	128,000	
	York, S. C.	Cannon Manufacturing Company	150,000	
	Clover, S. C.	Clover Cotton Manufacturing Company	155,000	
	Rock Hill, S. C.	Enterprise Manufacturing Company	5,250	
	Fort Mill, S. C.	Fort Mill Manufacturing Company	240,000	
	Rock Hill, S. C.	Hamilton-Carhart Mills, No. 1	190,000	
	Rock Hill, S. C.	Hamilton-Carhart Mills, No. 2	112,500	
	Rock Hill, S. C.	Highland Park Manufacturing Company	140,000	
	Clover, S. C.	Hawthorne Spinning Company	175,000	
	York, S. C.	Lockmore Cotton Mills	48,750	
	Rock Hill, S. C.	Manchester Cotton Mills	140,000	
	York, S. C.	Neeley Manufacturing Company	43,500	
	Bowling Green, S. C.	Reynolds Cotton Mills	12,500	
	York, S. C.	Tavora Cotton Mills	31,000	
	Rock Hill, S. C.	Victor Cotton Mills	158,000	
	Rock Hill, S. C.	Wymajo Yarn Mills	77,000	
		Totals	$39,895,920	

TABLE NO. 6.—ASSSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.

Counties.	Location.	Title of Corporation.	Assessed Value.
Abbeville	Donalds, S. C.	Donalds Oil Mill	$7,000
	Due West, S. C.	Due West Oil Mill	12,000
	Antreville, S. C.	Farmers Oil Mill	7,500
	Lowndesville, S. C.	Lowndesville Oil Mill	1,890
	Abbeville, S. C.	Southern Cotton Oil Company (No. 1)	25,000
	Abbeville, S. C.	Southern Cotton Oil Company (No. 2)	2,000
	Donalds, S. C.	Southern Cotton Oil Company (Gin)	1,500

TABLE NO. 6.—ASSSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1919.—Con.

Counties.	Location.	Title of Corporation.	Assessed Value.
Aiken	Salley, S. C.	Salley Ginnery and Supply Company	3,100
	Kathwood, S. C.	Southern Cotton Oil Company	10,000
Anderson	Belton, S. C.	Broadway Oil Mill	12,500
	Anderson, S. C.	Farmers Oil Mill	25,000
	Townville, S. C.	Fork Township Oil Mill	2,000
	Honea Path, S. C.	Honea Path Oil Mill	11,000
	Pendleton, S. C.	Pendleton Oil Mill	13,000
	Starr, S. C.	Watson Cotton Oil Company	10,000
	Williamston, S. C.	Wilmont Oil Mill	5,000
	Pelzer, S. C.	Moneyick Oil Mill	25,000
	Anderson, S. C.	Peoples Oil and Fertilizer Company	30,000
Bamberg	Bamberg, S. C.	The Cotton Oil Company	20,000
	Denmark, S. C.	Denmark Oil and Fertilizer Company	10,000
Barnwell	Fairfax, S. C.	Fairfax Oil Mill	7,500
	Allendale, S. C.	Hewlett Oil Mill	6,000
	Barnwell, S. C.	Southern Cotton Oil Company	6,350
	Allendale, S. C.	Southern Cotton Oil Company (Gin)	4,270
Calhoun	Cameron, S. C.	Cameron Oil Mill	12,500
	Fort Motte, S. C.	Fort Motte Oil Mill	10,000
	St. Matthews, S. C.	Southern Cotton Oil Company	30,000
Charleston	Charleston, S. C.	Sea Island Cotton Oil Company	33,600
	Charleston, S. C.	Southern Cotton Oil Company	80,000
Cherokee	Gaffney, S. C.	Victor Cotton Oil Company	40,000
	Wilkinsville, S. C.	Wilkinsville Cotton Oil Company	4,000
Chester	Chester, S. C.	Southern Cotton Oil Company	40,000
Chesterfield	Jefferson, S. C.	Jefferson Cotton Oil Company	2,500
	Cheraw, S. C.	Cheraw Oil and Fertilizer Company	40,000
Clarendon	St. Paul, S. C.	Clarendon Cotton Oil Company	12,500
	Manning, S. C.	Manning Oil Mill	15,000
Colleton	Walterboro, S. C.	Walterboro Cotton Oil Company	6,000
Darlington	Hartsville, S. C.	Hartsville Oil Mill	55,000
	Darlington, S. C.	Southern Cotton Oil Company	50,000
Dillon	Dillon, S. C.	Southern Cotton Oil Company	55,000
	Little Rock, S. C.	Southern Cotton Oil Company	2,500
Dorchester	St. George, S. C.	St. George Cotton Oil Company	17,500
Edgefield	Johnston, S. C.	Peoples Cotton Oil Company	12,500
Fairfield	Winnsboro, S. C.	Southern Cotton Oil Company	25,000
Florence	Florence, S. C.	Southern Cotton Oil Company	30,000
	Cartersville, S. C.	Southern Cotton Oil Company	1,000

	Timmonsville, S. C.	Timmonsville Cotton Oil Company	25,000
Greenville	Travelers Rest, S. C.	Blue Ridge Oil Mill	7,500
	Fountain Inn, S. C.	Fountain Inn Oil Mill	35,000
	Greers, S. C.	Greer Cotton Seed Oil and Fertilizer Company	12,500
	Simpsonville, S. C.	Simpsonville Oil Mill	3,400
	Greenville, S. C.	Southern Cotton Oil Mill	20,000
	Greenville, S. C.	Union Seed and Fertilizer Company	75,000
Greenville.—Continued.	Piedmont, S. C.	Wilmont Oil Mill	8,000
Greenwood	Coronaca, S. C.	Coronaca Oil Mill	6,000
	Ninety-Six, S. C.	Ninety-Six Oil Mill	25,000
	Verdery, S. C.	Southern Cotton Oil Company	1,500
	Greenwood, S. C.	Southern Cotton Oil Company	45,000
	Hodges, S. C.	Southern Cotton Oil Company	3,600
	Troy, S. C.	Troy Oil Mill	6,500
	Ware Shoals, S. C.	Ware Shoals Oil Mill	20,000
Hampton	Brunson, S. C.	Brunson Cotton Oil Company	10,000
Kershaw	Camden, S. C.	Southern Cotton Oil Company	40,000
Lancaster	Lancaster, S. C.	Lancaster Cotton Oil Company	40,000
	Kershaw, S. C.	Kershaw Oil Mill	50,000
Laurens	Goldville, S. C.	Blalock Oil Mill (Gin)	2,900
	Clinton, S. C.	Clinton Oil Mill	17,500
	Gray Court, S. C.	Gray Court Oil Mill (included in Fountain Inn Oil Mill)	.....
	Cross Hill, S. C.	Cross Hill Oil Mill	2,500
	Laurens, S. C.	Southern Cotton Oil Company	35,000
Lee	Bishopville, S. C.	Palmetto Oil Mill	25,000
Lexington	Batesburg, S. C.	Batesburg Cotton Oil Company	3,050
	Leesville, S. C.	Leesville Cotton Seed Oil Company	7,000
Marion	Marion, S. C.	Marion Cotton Oil Company	29,400
Marlboro	Bennettsville, S. C.	Southern Cotton Oil Company	35,000
	Tatum, S. C.	Southern Cotton Oil Company	2,000
Newberry	Newberry, S. C.	Farmers Oil Mill	30,000
	Little Mountain, S. C.	Little Mountain Oil and Fertilizer Company	10,000
	Pomaria, S. C.	Pomaria Oil and Fertilizer Company	2,500
	Prosperity, S. C.	Prosperity Cotton Oil Mill Company	15,000
	Newberry, S. C.	Southern Cotton Oil Company	35,000
Oconee	Seneca, S. C.	Seneca Oil Mill	13,500
	Westminster, S. C.	Westminster Oil and Fertilizer Company	12,500
	Westminster, S. C.	West Union Oil Mill	11,250
Orangeburg	Rowesville, S. C.	Rowesville Oil Mill	11,000
	Orangeburg, S. C.	Southern Cotton Oil Company	35,000
Pickens	Easley, S. C.	Easley Oil Mill	10,000
	Liberty, S. C.	Liberty Oil Mill	10,000
	Pickens, S. C.	Pickens Oil and Fertilizer Company	10,000
Richland	Columbia, S. C.	Southern Cotton Oil Company	120,000
	Columbia, S. C.	Swift and Company (Oil and Fertilizer)	90,000
	Columbia, S. C.	Union Seed and Fertilizer Company	100,000
Saluda	Ridge Springs, S. C.	Strother, J. G., Oil Mill	8,000

TABLE NO. 6.—ASSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1919.—Con.

Counties.	Location.	Title of Corporation.	Assessed Value.
Spartanburg	Campobello, S. C.	Campobello Oil Mill	13,500
	Chesnee, S. C.	Chesnee Oil Mill	8,500
	Cross Anchor, S. C.	Cross Anchor Oil Mill	7,500
	Cowpens, S. C.	Cowpens Cotton Oil Company	10,000
	Fairforest, S. C.	Fairforest Oil Mill	12,500
	Pauline, S. C.	Pauline Oil Mill	5,000
	White Stone, S. C.	Rich Hill Oil Mill	9,000
	Spartanburg, S. C.	Southern Cotton Oil Company	45,000
	Wellford, S. C.	Tyger Shoals Milling Company	12,500
	Woodruff, S. C.	Woodruff Oil and Fertilizer Company	20,000
Sumter	Sumter, S. C.	Southern Cotton Oil Company	40,000
Union	Carlisle, S. C.	Carlisle Cotton Oil Company	12,500
	Jonesville, S. C.	Jonesville Oil Mill	15,000
	Union, S. C.	Southern Cotton Oil Company	40,000
York	Clover, S. C.	Clover Cotton Oil and Ginning Company	10,000
	Rock Hill, S. C.	Highland Park Manufacturing Company	32,500
	Tirzah, S. C.	Southern Cotton Oil Company	1,425
	York, S. C.	Yorkville Cotton Oil Company	30,000
		Total	$2,274,235

TABLE NO. 7.—ASSESSMENT AND EQUALIZATION OF FERTILIZER PLANTS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.

Counties.	Location.	Title of Corporation.	Assessed Value.
Aiken	Aiken, S. C.	Farmers Storage and Fertilizer Company (Oil Mill)	$15,000
	Aiken, S. C.	Farmers Storage and Fertilizer Company	32,500
	Wagner, S. C.	Farmers Storage and Fertilizer Company	6,250
Anderson	Anderson, S. C.	Anderson Fertilizer Company	10,845
	Anderson, S. C.	Anderson Phosphate and Oil Company	100,000

Charleston	Charleston, S. C.	Ashepoo Fertilizer Company	279,376
	Charleston, S. C.	Etiwan Fertilizer Company	113,400
	Charleston, S. C.	Dawhoo Fertilizer Company	14,700
	Charleston, S. C.	Georgia Chemical Works	119,360
	Charleston, S. C.	Independent Chemical Company	175,000
	Charleston, S. C.	Charleston, S. C., Mining and Manufacturing Company	147,696
	Charleston, S. C.	Maybank Fertilizer Company	126,000
Charleston.—Continued.	Charleston, S. C.	McCabe Fertilizer Company	53,325
	Charleston, S. C.	McMurphy Company	75,000
	Charleston, S. C.	Merchants Fertilizer and Phosphate Company	5,880
	Charleston, S. C.	Planters Fertilizer Company	170,000
	Charleston, S. C.	Read Phosphate Company	100,000
	Charleston, S. C.	Virginia-Carolina Chemical Company (Atlantic)	92,000
	Charleston, S. C.	Virginia-Carolina Chemical Company (Chicora)	143,000
	Charleston, S. C.	Virginia-Carolina Chemical Company (Imperial)	245,000
	Charleston, S. C.	Virginia-Carolina Chemical Company (Standard)	280,000
	Charleston, S. C.	Virginia-Carolina Chemical Company (Stono)	233,000
	Charleston, S. C.	Virginia-Carolina Chemical Company (Wando)	36,300
	Charleston, S. C.	Wulburn Fertilizer Company	57,220
Cherokee	Blacksburg, S. C.	Virginia-Carolina Chemical Company	76,000
Chester	Chester, S. C.	Swift and Company	35,900
	Nitrolee, S. C.	Southern Electro Chemical Company	10,155
Colleton	Ritters, S. C.	Colleton Mercantile and Manufacturing Company	3,500
Darlington	Hartsville, S. C.	Hartsville Fertilizer Company	50,000
	Lamar, S. C.	Lamar Fertilizer Company	1,260
Dorchester	Dorchester, S. C.	Virginia-Carolina Chemical Company	2,025
Edgefield	Trenton, S. C.	Trenton Fertilizer Company	4,850
Greenville	Greers, S. C.	Greer Fertilizer Company	1,750
	Greenville, S. C.	Virginia-Carolina Chemical Company	93,000
	Greenville, S. C.	Independent Guano Company	10,000
	Greenville, S. C.	Richmond Guano Co.	30,000
Greenwood	Greenwood, S. C.	International Agricultural Corporation	12,000
	Greenwood, S. C.	Independent Chemical Company	3,800
	Greenwood, S. C.	Southern Cotton Oil Company (Fertilizer Plant)	7,500
	Verdery, S. C.	Southern Cotton Oil Company (Ginnery)	1,500
	Hodges, S. C.	Southern Cotton Oil Company (Ginnery)	3,600
Lancaster	Lancaster, S. C.	Catawba Fertilizer Company	40,000
Lexington	Cayce, S. C.	American Agricultural Chemical Company	127,610
Marion	Marion, S. C.	Marion Guano Company	1,520
Marlboro	Bennettsville, S .C.	Marlboro Fertilizer Company	12,500
Oconee	Seneca, S. C.	Seneca Fertilizer Company	4,200
Orangeburg	Orangeburg, S. C.	No Filler Fertilizer Company	16,700
	Orangeburg, S. C.	Orangeburg Fertilizer Company	42,000
	Orangeburg, S. C.	Brunson Fertilizer Plant	2,080
Pickens	Liberty, S. C.	Franklin Fertilizer Company	2,000
Richland	Columbia, S. C.	Congaree Fertilizer Company	45,420
	Columbia, S. C.	Palmetto Guano Corporation	27,350
	Columbia, S. C.	Royster, F. S., Guano Company	175,000

TABLE NO. 7.—ASSESSMENT AND EQUALIZATION OF FERTILIZER PLANTS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.—Con.

Counties.	Location.	Title of Corporation.	Assessed Value.
	Columbia, S. C.	Virginia-Carolina Chemical Company	112,500
Spartanburg	Spartanburg, S. C.	American Agricultural Chemical Company	42,725
	Spartanburg, S. C.	International Agricultural Corporation	75,500
	Spartanburg, S. C.	Royster, F. S., Guano Company	31,000
	Spartanburg, S. C.	Spartanburg Fertilizer Company	13,000
	Greers, S. C.	Greers Fertilizer Company	1,800
York	Rock Hill, S. C.	Rock Hill Fertilizer Company	12,500
		Total	$3,763,097

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
ABBEVILLE COUNTY.														
Columbia and Greenville R. R.:														
Donalds	7.20	$14,000 00	$100,800	$1,320	$440	.....	.....	.....	$295	.....	.....	$2,055	$100,800	$102,855
Total Cola. and Greenville R. R.	7.20	14,000 00	100,800	1,320	440	.....	.....	.....	295	.....	.....	2,055	100,800	102,855
C. and G. R. R. (Abbeville Br.):														
Long Cane	4.93	5,913 00	29,154	.....	.....	.....	.....	.....	220	.....	.....	220	29,154	29,374
Abbeville	3.67	5,913 00	21,703	2,070	.....	.....	.....	.....	.....	.....	.....	2,070	21,703	23,773
Total C. and G. (Abbeville Br.).	8.60	5,913 00	50,857	2,070	.....	.....	.....	.....	220	.....	.....	2,290	50,857	53,147

Georgia, Caro. and Northern Ry.:														
Smithville	4.84	14,000 00	67,760	20					333			353	67,760	68,113
Cedar Springs	1.94	14,000 00	27,160										27,160	27,160
Abbeville	8.52	14,000 00	119,280	3,287	575	$5,750	$300	$2,800	3,345	$325		16,382	119,280	135,662
Magnolia	10.46	14,000 00	146,440	500					300	50		850	146,440	147,290
Total G., C. and N. R. R.	25.76	14,000 00	360,640	3,807	575	5,750	300	2,800	3,978	375		17,585	360,640	378,225
Charleston and Western Caro. Ry.:														
Lowndesville	9.82	8,000 00	78,560	500	500							1,000	78,560	79,560
Magnolia	7.91	8,000 00	63,280	650					300			950	63,280	64,230
Total C. and W. C. Ry.	17.73	8,000 00	141,840	1,150	500				300			1,950	141,840	143,790
Due West Ry.:														
Due West	4.63	655 00	3,079	500							100	600	3,079	3,679
Total Due West Ry.	4.63	655 00	3,079	500							100	600	3,079	3,679
Piedmont and Northern Ry.:														
Donalds	7.06	15,000 00	105,900	1,900					225			2,125	105,900	108,025
Total Piedmont and N. Ry.	7.06	15,000 00	105,900	1,900					225			2,125	105,900	108,025
Total railroads in Abbeville Co.	70.98		$763,116	$10,747	$1,515	$5,750	$300	$2,800	$5,018	$375	$100	$26,605	$763,116	$789,721
AIKEN COUNTY.														
Augusta-Aiken Ry. & Elec. Co.:														
Schultz	8.96	$5,000 00	$44,800	$900				$21,000	$6,000			$27,900	$44,800	$72,700
Gregg	11.76	5,000 00	58,800	475				2,800	700			3,975	58,800	62,775
Aiken	1.86	5,000 00	9,300	125								125	9,300	9,425
Total A.-Aiken Ry. & Elec Corp.	22.58	5,000 00	112,900	1,500				23,800	6,700			32,000	112,900	144,900
Carolina Midland R. R.:														
Giddy Swamp	2.45	15,033 60	36,832										36,832	36,832
Hopewell	3.45	15,033 60	51,866	550					330			880	51,866	52,746
Tabernacle	.88	15,033 60	13,230										13,230	13,230
Rocky Grove	4.13	15,033 60	62,088	880					335			1,215	62,088	63,303
Total Carolina Midland R. R.	10.91	15,033 60	164,016	1,430					665			2,095	164,016	166,111
Charlotte, Columbia and Aug. R. R.:														
Shaw	3.75	20,284 80	76,068										76,068	76,068
Langley	5.62		114,000	750					380			1,130	114,000	115,130
Gregg	7.13		144,631	1,850	165				565			2,580	144,631	147,211
Schultz	3.63		73,634	1,650	1,320							2,970	73,634	76,604
Total C., C. and A. R. R.	20.13		408,333	4,250	1,485				945			6,680	408,333	415,013

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Charleston and Western Caro. Ry.:														
Hammond	8.69	8,000 00	69,520	180	.....	.....	.....	.....	500	.....	.....	680	69,520	70,200
Silverton	9.89	8,000 00	79,120	700	500	.....	.....	.....	200	.....	.....	1,400	79,120	80,520
Total C. and W. C. Ry.	18.58	8,000 00	148,640	880	500	.....	.....	.....	700	.....	.....	2,080	148,640	150,720
Caro. and Cumberland Gap R. R.:														
Aiken	7.00	3,600 00	25,200	4,500	.....	.....	.....	.....	20	.....	.....	4,520	25,200	29,720
Shaw	6.79	.....	24,444	350	.....	.....	.....	.....	.....	.....	.....	350	24,444	24,794
Total C. and Cumberland Gap.	13.79	.....	49,644	4,850	.....	.....	.....	.....	20	.....	.....	4,870	49,644	54,514
South Carolina & Georgia R. R.:														
Aiken	7.00	21,680 00	151,200	2,350	100	.....	.....	.....	650	.....	.....	3,100	151,200	154,300
Langley	5.91	.....	127,656	1,500	220	.....	.....	.....	215	.....	.....	1,935	127,656	129,591
Gregg	5.09	.....	109,944	2,500	.....	.....	.....	.....	510	.....	.....	3,010	109,944	112,954
Schultz	4.75	.....	102,600	.....	220	.....	.....	.....	2,755	.....	.....	2,975	102,600	105,575
Windsor	11.00	.....	237,600	1,550	165	.....	.....	.....	530	.....	.....	2,245	237,600	239,845
Total S. C. and Ga. R. R.	33.75	.....	729,000	7,900	705	.....	.....	.....	4,660	.....	.....	13,265	729,000	742,265
Seivern and Knoxville R. R.:														
Giddy Swamp	2.32	1,800 00	4,176	500	.....	.....	.....	.....	.....	.....	.....	500	4,176	4,676
Total Seivern and Knoxville R. R.	2.32	1,800 00	4,176	500	.....	.....	.....	.....	.....	.....	.....	500	4,176	4,676
Caro. Midland R. R. (Seivern Br.).														
Giddy Swamp	4.31	2,136 00	9,206	600	.....	.....	.....	.....	200	.....	.....	800	9,206	10,006
Tabernacle	2.23	.....	4,763	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,763	4,763
Rocky Grove	1.40	.....	2,990	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,990	2,990
Total Caro. Mid. (Seivern Br.)	7.94	.....	16,959	600	.....	.....	.....	.....	200	.....	.....	800	16,959	17,759
Total railroads in Aiken County	130.00	.....	$1,633,668	$21,910	$2,690	.....	.....	$23,800	$13,890	.....	.....	$62,290	$1,633,668	$1,695,958

ANDERSON COUNTY.														
Blue Ridge Ry:														
Pendleton	8.55	$5,000 00	$42,750	$1,010	.....	.....	.....	.....	$110	.....	.....	$1,120	$42,750	$43,870
Varennes	.43	.....	2,150	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,150	2,150
Centerville	5.50	.....	27,500	.....	.....	.....	.....	.....	120	.....	.....	120	27,500	27,620
Broadway	6.61	.....	33,050	.....	.....	.....	.....	.....	.....	.....	.....	.....	33,050	33,050
Belton	1.46	.....	7,300	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,300	7,300
Anderson	2.00	.....	10,000	23,850	500	.....	.....	.....	1,230	.....	.....	25,580	10,000	35,580
Total Blue Ridge Ry	24.55	.....	122,750	24,860	500	.....	.....	.....	1,460	.....	.....	26,820	122,750	149,570
Columbia and Greenville R. R.:														
Honea Path	7.13	14,000 00	99,820	660	.....	.....	.....	.....	185	.....	.....	845	99,820	100,665
Belton	7.82	.....	109,480	4,330	495	.....	.....	.....	715	.....	.....	5,540	109,480	115,020
Williamston	7.90	.....	110,600	1,430	275	.....	.....	.....	185	.....	.....	1,890	110,600	112,490
Total Cola. and Greenville R. R.	22.85	.....	319,900	6,420	770	.....	.....	.....	1,085	.....	.....	8,275	319,900	328,175
Charleston and W. Carolina R. R.:														
Corner	7.88	8,000 00	63,040	800	900	.....	.....	.....	300	.....	.....	2,000	63,040	65,040
Hall	1.20	.....	9,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,600	9,600
Varennes	10.00	.....	80,000	600	.....	.....	.....	.....	300	.....	.....	900	80,000	80,900
Anderson	1.21	.....	9,680	12,800	.....	.....	.....	.....	.....	.....	.....	12,800	9,680	22,480
Total C. and W. C. Ry	20.29	.....	162,320	14,200	900	.....	.....	.....	600	.....	.....	15,700	162,320	178,020
Piedmont and Northern Ry.:														
Honea Path	6.86	15,000 00	102,900	1,950	.....	.....	.....	.....	.....	.....	.....	1,950	102,900	104,850
Belton	10.33	.....	154,950	1,800	.....	.....	.....	200	5,900	.....	.....	7,900	154,950	162,850
Williamston	3.99	.....	59,850	3,400	.....	.....	.....	.....	.....	.....	.....	3,400	59,850	63,250
Broadway	6.24	.....	93,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	93,600	93,600
Varennes	.29	.....	4,350	205	.....	.....	.....	.....	.....	.....	.....	205	4,350	4,555
Centerville	1.11	.....	16,650	200	.....	.....	.....	.....	.....	.....	.....	200	16,650	16,850
Anderson	1.92	.....	28,800	3,200	.....	.....	.....	.....	.....	.....	.....	3,200	28,800	32,000
Total Piedmont and Northern	30.74	.....	461,100	10,755	.....	.....	.....	200	5,900	.....	.....	16,855	461,100	477,955
Total railroads in Anderson Co.	98.43	.....	$1,066,070	$56,235	$2,170	.....	.....	$200	$9,045	.....	.....	$67,650	$1,066,070	$1,133,720
BAMBERG COUNTY.														
South Carolina and Georgia R. R.														
Midway	8.50	$21,600 00	$183,600	$220	.....	.....	.....	.....	$50	.....	.....	$270	$183,600	$183,870
Bamberg	9.00	.....	194,400	3,950	$165	.....	.....	.....	850	.....	.....	4,965	194,400	199,365
Blackville	2.50	.....	54,000	.....	.....	.....	.....	.....	200	.....	.....	200	54,000	54,200
Total S. C. and G. R. R.	20.00	.....	432,000	4,170	165	.....	.....	.....	1,100	.....	.....	5,435	432,000	437,435
Florida, Cen. and Peninsular R. R.:														
Buforda Bridge	4.60	12,000 00	55,200	400	.....	.....	.....	$50	1,150	.....	.....	1,600	55,200	56,800

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Georges Creek	4.30		51,600										51,600	51,600
Bamberg	9.92		119,040	600	725			50	975			2,350	119,040	121,390
Total F., C. and P. R. R.	18.82		225,840	1,000	725			100	2,125			3,950	225,840	229,790
Manchester and Augusta R. R.:														
Bamberg	5.17	16,181 40	83,658						693			693	83,658	84,351
Denmark	3.31		53,560	2,200					330			2,530	53,560	56,090
Georges Creek	2.40		33,835		880							880	33,835	39,715
Total Manchester and Aug. R. R.	10.88		176,053	2,200	880				1,023			4,103	176,053	180,156
Walterboro and Western R. R.:														
Three Mile	2.52	3,697 02	9,316	450					77			527	9,316	9,843
Total Walterboro and W. R. R.	2.52		9,316	450					77			527	9,316	9,843
Bamberg, Ehrhardt and W. R. R.:														
Bamberg	6.00	2,000 00	12,000										12,000	12,000
Midway	2.00		4,000										4,000	4,000
Three Mile	6.00		12,000										12,000	12,000
Total Bamberg, E. and W. R. R.	14.00		28,000										28,000	28,000
Total railroads in Bamberg Co.	66.22		$871,209	$7,820	$1,770			$100	$4,325			$14,015	$871,209	$885,224
BARNWELL COUNTY.														
Carolina Midland R. R.:														
Williston	.81	$15,033 60	$12,177										$12,177	$12,177
Blackville	10.89		163,716	$1,750	$110				$605			$2,465	163,716	166,181
Barnwell	8.35		125,531	2,440					210	$50		2,700	125,531	128,231
Great Cypress	11.17		167,925	530					105			635	167,925	168,560
Allendale	7.11		106,889	110	990				545	110		1,755	106,889	108,644

Green Pond	2.33		35,028	200					180			330	35,028	35,358
Total Caro. Midland R. R.	40.66		611,266	5,030	1,100				1,595	160		7,885	611,266	619,151
Charleston and Western Caro. Ry.:														
Four Mile	8.93	8,000 00	71,440						500			500	71,440	71,940
Bennett Springs	9.37	8,000 00	74,960	600					500			1,100	74,960	76,060
Baldoc	9.50	8,000 00	76,000	1,100	500				900			2,500	76,000	78,500
Allendale	9.04	8,000 00	72,320	4,500	1,000				500			6,000	72,320	78,320
Total C. and W. C. Ry.	36.84	8,000 00	294,720	6,200	1,500				2,400			10,100	294,720	304,820
Florida, Cen. and Peninsular Ry.:														
Allendale	5.21	12,000 00	62,520	400	350			50		1,200		2,000	62,520	64,520
Sycamore	4.60		55,200										55,200	55,200
Town of Sycamore	1.00		12,000	200					900		175	1,275	12,000	13,275
Great Cypress	2.10		25,200	700								700	25,200	25,900
Total F., C. and P. Ry.	12.91		154,920	1,300	350			50	900	1,200	175	3,975	154,920	158,895
South Carolina and Georgia R. R.:														
Blackville	8.00	21,600 00	172,800						360			360	172,800	173,160
Williston	8.00		172,800	5,550					735			6,285	172,800	179,085
Total S. C. and G. R. R.	16.00		345,600	5,550					1,095			6,645	345,600	352,245
Manchester and Augusta R. R.:														
Georgea Creek	5.41	16,181 40	87,541	880					693			1,573	87,541	89,114
Barnwell	5.61		90,778	1,580	880				693			3,153	90,778	93,931
Red Oak	7.50		121,360	1,000					630			1,630	121,360	122,990
Richland	2.27		36,732										36,732	36,732
Bennett Springs	6.63		107,283	1,600	880				523			3,003	107,283	110,286
Four Mile	1.67		27,023	550					245			795	27,023	27,818
Total Man. and Augusta R. R.	29.09		470,717	5,610	1,760				2,784			10,154	470,717	480,871
Total railroads in Barnwell Co.	135.50		$1,877,223	$23,690	$4,710			$50	$8,774	$1,360	$175	$38,759	$1,877,223	$1,915,982
BEAUFORT COUNTY.														
Charleston and Western Caro. Ry.:														
Shelton	11.83	$8,000 00	$94,640	$350				$200	$500			$1,050	$94,640	$95,690
Beaufort	13.24		105,920	2,900	$1,500			4,500	500		$15,000	24,400	105,920	130,320
Total C. and W. C. Ry.	25.07		200,560	3,250	1,500			4,700	1,000		15,000	25,450	200,560	226,010
Charleston and Savannah R. R.:														
Shelton	2.10	22,633 56	47,531	290	800				170			1,260	47,531	48,791

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Yemassee	2.78	.....	62,921	400	.....	.....	.....	.....	700	.....	.....	1,100	62,921	64,621
Total Char. and Savannah R. R.	4.88	.....	110,452	690	800	.....	.....	.....	870	.....	.....	2,360	110,452	112,812
Jefferson Construction Co.:														
Shelton	13.17	5,000 00	65,850	2,000	.....	.....	.....	.....	.....	.....	.....	2,000	65,850	67,850
Bluffton	6.07	.....	30,350	.....	.....	.....	.....	.....	.....	.....	.....	.....	30,350	30,350
Yemassee	2.35	.....	11,750	2,000	.....	.....	.....	.....	.....	.....	.....	2,000	11,750	13,750
Total Jefferson Construction Co.	21.59	.....	107,950	4,000	.....	.....	.....	.....	.....	.....	.....	4,000	107,950	111,950
Total railroads in Beaufort Co.	51.54	.....	418,962	7,940	2,300	.....	.....	$4,700	$1,870	.....	$15,000	$31,810	$418,962	$450,772
BERKELEY COUNTY.														
Northeastern R. R.:														
St. Jehns	14.10	$29,000 00	$408,900	$1,750	$1,000	.....	.....	.....	$340	.....	$5	$3,595	$408,900	$412,495
Goose Creek	14.44	.....	418,760	1,930	600	.....	.....	.....	1,856	.....	100	4,486	418,760	423,246
St. Stevens	11.28	.....	327,120	2,145	1,760	.....	.....	.....	803	.....	.....	4,708	327,120	331,828
Total Northeastern R. R.	39.82	.....	1,154,780	5,825	3,360	.....	.....	.....	3,499	.....	105	12,789	1,154,780	1,167,569
Georgetown and Western R. R.:														
St, James, Santee	9.56	7,000 00	66,920	.....	.....	.....	.....	.....	265	.....	.....	265	66,920	67,185
St. Stephens	2.02	.....	14,140	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,140	14,140
1st St. Johns	10.87	.....	76,090	.....	.....	.....	.....	.....	.....	.....	.....	.....	76,090	76,090
2d St. Johns, Goose Creek	13.29	.....	93,030	.....	.....	.....	.....	.....	.....	.....	.....	.....	93,030	93,030
Total Georgetown and W. R. R.	35.74	.....	250,180	.....	.....	.....	.....	.....	265	.....	.....	265	250,180	250,445
South Carolina and Georgia R. R.:														
St. James, Goose Creek	12.00	21,600 00	259,200	630	440	.....	.....	.....	1,345	.....	.....	2,415	259,200	261,615
Total S. C. and G. R. R.	12.00	.....	259,200	630	440	.....	.....	.....	1,345	.....	.....	2,415	259,200	261,615

Total railroads in Berkeley Co..	87.56	.....	1,664,160	6,455	3,800	.....	.....	.....	$5,109	.....	$105	$15,469	$1,664,160	$1,679,629
CALHOUN COUNTY.														
Man. and Aug. R. R. (Pregnall Br.):														
Lyons	3.46	8,013 50	27,727	.....	770	.....	.....	.....	.....	.....	.....	$770	$27,727	$28,497
Pine Grove	1.76	.....	14,103	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,103	14,103
Total M. and A. (Pregnall Br.)..	5.22	.....	41,830	.....	770	.....	.....	.....	.....	.....	.....	770	41,830	42,600
Manchester and Augusta R. R.:														
Pine Grove	6.77	16,181 40	109,548	880	880	.....	.....	.....	$693	.....	.....	2,453	109,548	112,001
Lyons	6.37	.....	103,076	1,320	.....	.....	.....	.....	.....	.....	$25	1,345	103,076	104,421
Orange	.24	.....	3,883	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,883	3,883
Total Man. and Augusta R. R...	13.38	.....	216,507	2,200	880	.....	.....	.....	693	.....	25	3,798	216,507	220,305
South Carolina and Georgia R. R.:														
Orange	3.14	21,600 00	67,824	.....	.....	.....	.....	.....	30	.....	.....	30	67,824	67,854
Amelia	12.00	.....	259,200	1,980	.....	.....	.....	.....	995	.....	.....	2,975	259,200	262,175
Total S. C. and G. R. R.....	15.14	.....	327,024	1,980	.....	.....	.....	.....	1,025	.....	.....	3,005	327,024	330,029
Total railroads in Calhoun Co...	33.74	.....	$585,361	$4,180	$1,650	.....	.....	.....	$1,718	.....	$25	$7,573	$585,361	$592,934
CHARLESTON COUNTY.														
Georgetown and Western R. R.:														
St. James—Goose Creek.....	7.44	$7,000 00	$52,080	$2,100	.....	.....	.....	.....	.....	.....	$100	$2,200	$52,080	$54,280
City of Charleston.....	2.24	.....	15,680	60,500	.....	$8,000	.....	.....	$7,850	$750	.....	77,100	15,680	92,780
Total Georgetown and Western...	9.68	.....	67,760	62,600	.....	8,000	.....	.....	7,850	750	100	79,300	67,760	147,060
South Carolina and Georgia R. R.:														
St. Philips and St. Michaels.....	3.65	21,600 00	78,840	80	200,440	.....	.....	.....	645	.....	.....	201,165	78,840	280,005
St. Andrews.....	4.00	.....	86,400	.....	.....	.....	.....	.....	100	.....	.....	100	86,400	86,500
City of Charleston.....	1.85	.....	39,960	22,000	990	.....	.....	.....	43,650	67,585	79,800	214,025	39,960	253,985
Total S. C. and G. R. R.....	9.50	.....	205,200	22,080	201,430	.....	.....	.....	44,395	67,585	79,800	415,290	205,200	620,490
Ashley River R. R.:														
St. Andrews	1.31	22,633 56	29,650	330	.....	.....	.....	.....	.....	.....	.....	330	29,650	29,980
St. James—Goose Creek.....	2.48	.....	56,131	.....	655	.....	.....	.....	1,260	.....	.....	1,915	56,131	58,046
Total Ashley River R. R.....	3.79	.....	85,781	330	655	.....	.....	.....	1,260	.....	.....	2,245	85,781	88,026
Jefferson Construction Co.....														
City of Charleston.....	2.02	5,000 00	10,100	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,100	10,100
St. Andrews.....	6.20	.....	31,000	1,000	.....	.....	.....	.....	.....	.....	.....	1,000	31,000	32,000

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Johns Island	3.93	.....	19,650	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,650	19,650
Adams Run	17.48	.....	87,400	2,000	.....	.....	.....	.....	.....	.....	.....	2,000	87,400	89,400
Total Jefferson Construction Co.	29.63	.....	148,150	3,000	.....	.....	.....	.....	.....	.....	.....	3,000	148,150	151,150
Charleston and Savannah Ry.:														
Adams Run	18.75	22,633 56	424,379	3,140	1,100	.....	.....	.....	2,887	.....	.....	7,127	424,379	431,506
St. Andrews	6.37	.....	144,176	880	995	.....	.....	.....	1,905	.....	.....	3,780	144,176	147,956
Youngs Island Branch::														
Adams Run	5.69	8,064 50	45,887	1,270	.....	.....	.....	.....	1,900	.....	.....	3,170	45,887	49,057
Spur Tracks	33.09	536 88	17,765	.....	.....	.....	.....	.....	500	.....	.....	500	17,765	18,265
Total Char. and Savannah R. R.	63.90	.....	632,207	5,290	2,095	.....	.....	.....	7,192	.....	.....	14,577	662,207	646,784
Northeastern R. R.:														
St. Philips and St. Michaels	3.66	29,000 00	106,140	.....	990	.....	.....	.....	1,130	.....	.....	2,120	106,140	108,260
City of Charleston	1.76	.....	51,040	44,888	4,000	.....	.....	.....	14,815	58,500	20,150	142,353	51,040	193,393
St. James—Goose Creek	3.77	.....	109,330	220	1,100	.....	.....	.....	1,358	.....	.....	2,678	109,330	112,008
Total Northeastern R. R.	9.19	.....	266,510	45,108	6,090	.....	.....	.....	17,303	58,500	20,150	147,151	266,510	413,661
Charleston Terminal Co.:														
City of Charleston	13.33	10,000 00	133,300	.....	.....	.....	.....	.....	500	.....	.....	500	133,300	133,800
Total Charleston Terminal Co.	13.33	.....	133,300	.....	.....	.....	.....	.....	500	.....	.....	500	133,300	133,800
Total railroads in Charleston Co.	139.02	.....	$1,538,908	$138,408	$210,270	$8,000	.....	.....	$78,500	$126,835	$100,050	$662,063	$1,538,908	$2,200,971
CHEROKEE COUNTY.														
S. C. and G. Extension R. R.:														
Cherokee	11.65	$7,512 00	$87,515	$720	$110	.....	.....	.....	$500	.....	.....	$1,330	$87,515	$88,845
Total S. C. and G. Ex. R. R.	11.65	7,512 00	87,515	720	110	.....	.....	.....	500	.....	.....	1,330	87,515	88,845

Caro., C. and O. Ry. of S. C..														
Morganton	1.624	20,000 00	32,480								$250	250	32,480	32,730
Total C., C. and O. Ry. of S. C.	1.624	20,000 00	32,480								250	250	32,480	32,730
S. C. and G. E. R. R. (Gaffney Br.):														
Cherokee	5.00	7,512 00	37,560	440								440	37,560	38,000
Draytonville	1.90		14,273										14,273	14.273
Limestone	3.60		27,043						220			220	27,043	27,263
Total S. C. & G. Ex. (Gaff. Br.).	10.50		78,876	440					220			660	78,876	79,536
Atlanta and Charlotte A. L. Ry.:														
District No. 1	2.19	40,000 00	87,600										87,600	87,600
District No. 2	2.19		87,600										87,600	87,600
District No. 9	1.95		78,000	2,700	550				435			3,685	78,000	81,685
District No. 5	2.43		97,200										97,200	97,200
District No. 12	3.21		128,400										128,400	128,400
District No. 10	4.11		164,400	3,270	300				125			3,695	164,400	168,095
District No. 13	.09		3,600										3,600	3,600
District No. 26	5.29		211,600	150					225		180	555	211,600	212,155
District No. 27	1.28		51,200										51,200	51,200
District No. 28	1.28		51,200										51,200	51,200
Total Atlanta & C. A. L. Ry.	24.02		960,800	6,120	850				785		180	7,935	960,800	968,735
Total railroads in Cherokee Co..	47.794		$1,159,671	$7,280	$960				$1,505		$430	$10,175	$1,159,671	$1,169,846
CHESTER COUNTY.														
Charlotte, Cola., and Augusta R. R.:														
Lewisville	4.36	$21,043 20	$91,748						30			30	91,748	91,778
Chester	8.61		181,182	$7,750	$440				1,920			10,110	181,182	191,292
Blackstock	8.83		185,812	715					25			740	185,812	186,552
Total C., C. and A. R. R.	21.80		458,742	8,465	440				1,975			10,880	458,742	469,622
Lancaster and Chester R. R.:														
Court House, No. 1	2.00	2,500 00	5,000										5,000	5,000
Purity, No. 28	2.00		5,000										5,000	5,000
Lewisville, No. 2	1.12		2,800										2,800	2,800
Pleasant Grove	.88		2,200										2,200	2.200
Richburg, No. 19	4.00		10,000	500	50				25			575	10.000	10,575
Prior, No. 32	1.50		3,750						50			50	3,750	3,800
Knox, No. 34	1.00		2,500	50								50	2,500	2 550
Bascomville, No. 18	4.85		12 125	350					200			550	12,125	12,675
Fort Lawn, No. 17	4.85		12,125										12,125	12,125
Total Lancaster & Chester R. R.	22.20		55,500	900	50				275			1,225	55,500	56,725

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Georgia, Caro. and Northern Ry.:														
Lewisville	10 38	14,000 00	145,320	800	725	.....	.....	.....	1,240	25	50	2,840	145,320	148,160
Chester	9.14	.....	127,960	2,500	.....	.....	.....	.....	1,045	4,000	.....	7,545	127,960	135,505
Blackstock	.90	.....	12,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,600	12,600
Halseyville	8.45	.....	118,300	540	250	.....	.....	.....	300	25	.....	1,115	118,300	119,415
Total G., C. and N. Ry.	28.87	.....	404,180	3,840	975	.....	.....	.....	2,585	4,050	50	11,500	404,180	415,680
Carolina and Northwestern Ry.:														
Chester	9.75	3,000 00	29,250	275	.....	.....	.....	.....	500	.....	.....	775	29,250	30,025
Total Caro. and Northwestern Ry.	9.75	3,000 00	29,250	275	.....	.....	.....	.....	500	.....	.....	775	29,250	30,025
Catawba Valley R. R.:														
Landsford School District	8.21	3,000 00	24,630	.....	.....	.....	.....	.....	35	.....	.....	35	24,630	24,665
Rossville School District	4.60	.....	13,800	.....	.....	.....	.....	.....	25	.....	.....	25	13,800	13,825
Fort Lawn	3.35	.....	10,050	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,050	10,050
Great Falls	3.68	.....	11,040	3,956	100	.....	.....	.....	700	.....	.....	4,756	11,040	15,796
Total Catawba Valley R. R.	19.84	.....	59,520	3,956	100	.....	.....	.....	760	.....	.....	4,816	59,520	64,336
Total railroads in Chester Co.	102.46	.....	$1,007,192	$17,436	$1,565	.....	.....	.....	$6.095	$4,050	$50	$29,196	$1,007,192	$1,036,388
CHESTERFIELD COUNTY.														
Cheraw and Darlington R. R.:														
Steer Pen	9.31	$11,269 90	$104,923	$200	$500	.....	.....	.....	$655	.....	.....	$1,355	$104,923	$106,278
Cheraw	2.77	.....	31,217	6,500	.....	.....	.....	.....	200	.....	.....	6,700	31,217	37,917
Total Cheraw and Dar. R. R.	12.08	.....	136,140	6,700	500	.....	.....	.....	855	.....	.....	8,055	136,140	144,195
Cheraw & Dar. R. R. (Salisbury Br.):														
Cheraw	10.75	11,269 90	121,151	500	330	.....	.....	.....	473	.....	.....	1,303	121,151	122,454
Total C. and D. (Salisbury Br.)	10.75	.....	121,151	500	330	.....	.....	.....	473	.....	.....	1,303	121,151	122,454

Chesterfield and Kershaw R. R.:														
Cheraw	3.86	12,000 00	46,320	.....	1,200	.....	.....	.....	626	.....	$25	1,851	46,320	48,171
Cole Hill	12.76	.....	153,120	635	.....	.....	.....	.....	910	.....	.....	1,545	153,120	154,665
Steer Pen	1.84	.....	22,080	.....	.....	.....	.....	.....	.....	.....	.....	.....	22,080	22,080
Alligator	14.63	.....	175,560	5,185	935	.....	.....	.....	2,540	.....	310	8,970	175,560	184,530
Total Chesterfield and K. R. R.	33.09	.....	397,080	5,820	2,135	.....	.....	.....	4,076	.....	335	12,366	397,080	409,446
Chesterfield and Lancaster R. R.:														
Cheraw	5.50	2,500 00	13,750	600	50	$3,200	.....	$100	485	.....	1,400	5,835	13,750	19,585
Court House	10.50	2,500 00	26,250	600	.....	.....	.....	.....	250	.....	.....	850	26,250	27,100
Mt. Croghan	4.00	2,500 00	10,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,000	10,000
Mt. Croghan	10.00	2 000 00	20,000	500	.....	.....	.....	.....	250	.....	.....	750	20,000	20,750
Old Store	6.00	2,000 00	12,000	500	.....	.....	.....	.....	200	.....	.....	700	12,000	12,700
Total Chesterfield and L. R. R.	36.00	.....	82,000	2,200	50	3,200	.....	100	1,185	.....	1,400	8,135	82,000	90,135
Charlotte, Monroe and Cola. R. R.:														
Alligator	7.00	2,000 00	14,000	.....	.....	.....	.....	.....	500	.....	.....	500	14,000	14,500
Jefferson	10.30	.....	20,600	500	125	.....	.....	20	1,230	$150	.....	2,025	20,600	22,625
Total C., M. and Cola. R. R.	17.30	.....	34,600	500	125	.....	.....	20	1,730	150	.....	2,525	34,600	37,125
Palmetto R. R.: :														
Cheraw	1.25	12,000 00	15,000	1,990	.....	.....	.....	.....	775	.....	400	3,165	15,000	18,165
Total Palmetto R. R.	1.25	.....	15,000	1,990	.....	.....	.....	.....	775	.....	400	3,165	15,000	18,165
Carolina-Atlantic and Western Ry.:														
Alligator	6.46	4,500 00	29,070	385	.....	.....	.....	75	.....	25	.....	485	29,070	29,555
Total Caro.-Atlantic and W.	6.46	.....	29,070	385	.....	.....	.....	75	.....	25	.....	485	29,070	29,555
Total railroads in Chesterfield Co.	116.93	.....	$815,041	$18,095	$3,140	$3,200	.....	$195	$9,094	$175	$2,135	$36,034	$815,041	$851,075
CLARENDON COUNTY.														
Alcolu R. R.:														
Plowdens Mill	8.00	$1,500 00	$12,000	$250	.....	.....	.....	.....	.....	.....	.....	$250	$12,000	$12,250
New Zion	6.00	.....	9,000	600	.....	.....	.....	.....	.....	.....	.....	600	9,000	9,600
Douglass	6.00	.....	9,000	300	.....	.....	.....	.....	.....	.....	.....	300	9,000	9,300
Sandy Grove	1.50	.....	2,250	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,250	2,250
Total Alcolu R. R.	21.50	.....	32,250	1,150	.....	.....	.....	.....	.....	.....	.....	1,150	32,250	33,400
Central R. R. of S. C.:														
Brewington	3.73	12,872 60	48,015	660	.....	.....	.....	.....	$583	.....	.....	1,243	48,015	49,258
New Zion	4.89	.....	62,947	660	440	.....	.....	.....	583	.....	.....	1,683	62,947	64,630

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Manning	3.51	.....	45,183	2,500	.....	.....	.....	.....	.....	.....	.....	2,500	45,183	47,683
Plowdens Mill	7.62	.....	98,089	700	.....	.....	.....	.....	473	.....	.....	1,173	98,089	99,262
Total Central R. R. of S. C.	19.75	.....	254,234	4,520	440	.....	.....	.....	1,639	.....	.....	6,599	254,234	260,833
Manchester and Augusta R. R.:														
Fulton	9.62	16,181 40	155,665	1,600	.....	.....	.....	.....	1,056	.....	.....	2,656	155,665	158,321
Total Man. and Aug. R. R.	9.62	.....	155,665	1,600	.....	.....	.....	.....	1,056	.....	.....	2,656	155,665	158,321
Total Paroda R. R.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Northwestern R. R.:														
Mt. Zion	3.60	3,000 00	10,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,800	10,800
Santee	6.10	.....	18,300	.....	.....	.....	.....	.....	.....	.....	.....	.....	18,300	18,300
Concord	5.40	.....	16,200	350	.....	.....	.....	.....	.....	.....	.....	350	16,200	16,550
Friendship	7.00	.....	21,000	500	500	.....	.....	.....	320	.....	.....	1,320	21,000	22,320
Sammy Swamp	3.00	.....	9,000	400	.....	.....	.....	.....	.....	.....	.....	400	9,000	9,400
Calvary	4.20	.....	12,600	250	.....	.....	.....	.....	.....	.....	.....	250	12,600	12,850
St. Paul	1.90	.....	5,700	450	.....	.....	.....	.....	.....	.....	.....	450	5,700	6,150
St. James	.20	.....	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	600	600
Total Northwestern R. R.	31.40	.....	94,200	1,950	500	.....	.....	.....	320	.....	.....	2,770	94,200	96,970
Total railroads in Clarendon Co.	82.27	.....	$536,349	$9,220	$940	.....	.....	.....	$3,015	.....	.....	$13,175	$536.349	$549,524
COLLETON COUNTY.														
Charleston and Savannah R. R.:														
Fraser	6.29	$22,633 56	$142,365	$330	.....	.....	.....	.....	$195	.....	.....	$525	$142,365	$142,890
Lowndes	.67	.....	15,164	825	$550	.....	.....	.....	760	.....	.....	2,135	15,164	17,299

Blake	15.51		351,047	550					850			1,400	351,047	352,447
Total Charleston and Sav. R. R.	22.47		508,576	1,705	550				1,805			4,060	508,576	512,636
Green Pond, W. and B. R. R.:														
Verdier	11.30	11,218 90	126,774	1,830					285		$440	2,555	126,774	129,329
Blake	2.20		24,682		176				125			301	24,682	24,983
Heyward	.50		5,609										5,609	5,609
Total G. P. W. and B. R. R.	14.00		157,065	1,830	176				410		440	2,856	157,065	159,921
Hampton and Branchville R. R.:														
Grove	8.50	1,200 00	10,200	400								400	10,200	10,600
Warren	7.40	1,200 00	8,880										8,880	8,880
Bell (Logging Road)	2.50	400 00	1,000										1,000	1,000
Warren (Logging Road)	2.50	400 00	1,000										1,000	1,000
Total Hampton and Branchville	20.90		21,080	400								400	21,080	21,480
Jefferson Construction Co.:														
Fraser	3.96	5,000 00	19,800										19,800	19,800
Lowndes	9.47		47,350										47,350	47,350
Total Jefferson Construction Co.	13.43		67,150										67,150	67,150
Walterboro and Western R. R.::														
Verdier	2.01	3,697 02	7,431										7,431	7,431
Bell	9.03		33,384	1,000					200		11	1,211	33,384	34,595
Broxton	6.16		22,774	710	200						5	915	22,774	23,689
Warren	4.08		15,084	1,200					410		110	1,720	15,084	16,804
Total Walterboro and W. R. R.	21.28		78,673	2,910	200				610		126	3,846	78,673	82,519
Total railroads in Colleton Co.	92.08		$832,544	$6,845	$926				$2,825		$566	$11,162	$832,544	$843,706
DARLINGTON COUNTY.														
Hartsville R. R.:														
Auburn	5.37	$4,114 62	$22,096	$800								$800	$22,096	$22,896
Hartsville	4.62		19,009	2,650	$500				$3,250			6,400	19,009	25,409
Dovesville	.06		247										247	247
Total Hartsville R. R.	10.05		41,352	3,450	500				3,250			7,200	41,352	48,552
Manchester and A. (Darlington Br.):														
Darlington	2.20	9,667 20	21,268		400							400	21,268	21,668
High Hill	5.39		52,106	700								700	52,106	52,806
Philadelphia	3.94		38,088										38,088	38,088
Lamar	3.67		35,479	1,500					30			1,530	35,479	37,009

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Newman's Swamp	.17	.....	1,643	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,643	1,643
Lynches River	3.08	.....	29,775	750	.....	.....	.....	.....	.....	.....	.....	750	29,775	30,525
Total M. and A. (Darlington Br.)	18.45	.....	178,359	2,950	400	.....	.....	.....	30	.....	.....	3,380	178,359	181,739
Cheraw and Darlington (Gibson Br.):														
Society Hill	5.23	12,872 60	67,324	.....	.....	.....	.....	.....	200	.....	.....	200	67,324	67,524
Mt. Clare	7.10	.....	91,395	.....	.....	.....	.....	.....	.....	.....	.....	.....	91,395	91,395
Mechanicsville	1.72	.....	22,141	1,300	300	.....	.....	.....	280	.....	.....	1,880	22,141	24,021
Darlington	2.86	.....	36,816	3,000	.....	.....	.....	.....	3,495	.....	.....	6,495	36,816	43,311
Total C. and D. (Gibson Br.)	16.91	.....	217,676	4,300	300	.....	.....	.....	3,975	.....	.....	8,575	217,676	226,251
Cheraw and Darlington R. R.:														
Palmetto	1.66	11,269 90	18,708	600	.....	.....	.....	.....	.....	.....	.....	600	18,708	19,308
Darlington	7.05	.....	79,453	5,000	.....	.....	.....	.....	30	.....	.....	5,030	79,453	84,483
Auburn	2 26	.....	25,470	.....	.....	.....	.....	.....	.....	.....	.....	.....	25,470	25,470
Dovesville	5.28	.....	59,505	700	.....	.....	.....	.....	300	.....	.....	1,000	59,505	60,505
Society Hill	6.45	.....	72,691	800	.....	.....	.....	.....	250	.....	.....	1,050	72,691	73,741
Total Cheraw and Darlington	22.70	.....	255,827	7,100	.....	.....	.....	.....	580	.....	.....	7,680	255,827	263,507
Carolina, Atlantic and Western Ry.:														
Clyde	1.48	4,500 00	6,660	50	.....	.....	.....	.....	.....	.....	.....	50	6,660	6,710
Hartsville	12.03	.....	54,135	3,935	300	.....	.....	.....	.....	.....	.....	4,235	54,135	58,370
Swift Creek	6.70	.....	30,150	.....	.....	.....	.....	.....	.....	.....	.....	.....	30,150	30,150
Darlington	8.94	.....	40,230	8,965	.....	.....	.....	$500	.....	.....	.....	9,465	40,230	49,695
Lydia	10 03	.....	45,135	2,665	.....	.....	.....	.....	85	$50	.....	2,800	45,135	47,935
Lamar	9.04	.....	40,680	965	.....	.....	.....	.....	50	50	.....	1,065	40,680	41,745
Total Caro., Atlantic and W. Ry.	48.22	.....	216,990	16,580	300	.....	.....	500	135	100	.....	17,615	216,990	234,605
Total railroads in Darlington Co.	116.33	.....	$910,204	$34,380	$1,500	.....	.....	$500	$7,970	$100	.....	$44,450	$910,204	$954,654

DILLON COUNTY.														
Georgetown and Western Ry.:														
Harleysville	7.74	$7,000 00	$54,180	$1,200	.....	.....	.....	.....	.....	$100	.....	$1,300	$54,180	$55,480
Manning	11.71	.....	81,970	1,600	$150	.....	.....	$235	.....	150	.....	2,135	81,970	84,105
Moody	1.30	.....	9,100	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,100	9,100
Reeves	1.58	.....	11,060	400	.....	.....	.....	.....	.....	25	.....	425	11,060	11,485
Total Georgetown and W. Ry.	22.33	.....	156,310	3,200	150	.....	.....	235	.....	275	.....	3,860	156,310	160,170
Bennettsville and Cheraw R. R.:														
Kirby	9.25	2,000 00	18,500	250	100	.....	.....	.....	$150	.....	.....	500	18,500	19,000
Total Bennettsville and Cheraw.	9.25	.....	18,500	250	100	.....	.....	.....	150	.....	.....	500	18,500	19,000
Florence R. R.:														
Carmichael	4.26	25,859 64	110,162	800	400	.....	.....	.....	530	.....	.....	1,730	110,162	111,892
Manning	7.97	.....	206,101	5,000	.....	.....	.....	.....	693	.....	.....	5,693	206,101	211,794
Moody	2.75	.....	71,114	2,000	.....	.....	.....	.....	110	.....	.....	2,110	71,114	73,224
Kirby	2.37	.....	61,287	.....	.....	.....	.....	.....	.....	.....	.....	.....	61,287	61,287
Total Florence R. R.	17.35	.....	448,664	7,800	400	.....	.....	.....	1,333	.....	.....	9,533	448,664	458,197
Raleigh and Charleston R. R.:														
Hillsboro	9.48	1,800 00	17,064	250	.....	.....	.....	.....	.....	50	.....	300	17,064	17,364
Reeves	3.00	.....	5,400	750	.....	.....	.....	.....	200	175	.....	1,125	5,400	6,525
Total Raleigh and Charleston	12.48	.....	22,464	1,000	.....	.....	.....	.....	200	225	.....	1,425	22,464	23,889
Florence R. R. (Latta Br.):														
Bethea	10.60	8,064 50	85,484	900	275	.....	.....	.....	583	.....	.....	1,758	85,484	87,242
Total Florence R. R. (Latta Br.).	10.60	.....	85,484	900	275	.....	.....	.....	583	.....	.....	1,758	85,484	87,242
Marion and Southern R. R.:														
Dillon County	8.73	1,000 00	8,730	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,730	8,730
Total Marion and Southern R. R.	8.73	.....	8,730	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,730	8,730
Total railroads in Dillon Co.	80.74	.....	$740,152	$13,150	$925	.....	.....	$235	$2,266	$500	.....	$17,076	$740,152	$757,228
DORCHESTER COUNTY.														
Man. and Aug. R. R. (Pregnall Br.):														
Carnes	3.31	$8,013 50	$26,525	$900	.....	.....	.....	.....	$270	.....	.....	$1,170	$26,525	$27,695
Givhans	4.26	.....	34,137	.....	.....	.....	.....	.....	.....	.....	.....	.....	34,137	34,137
Total M. and A. (Pregnalls Br.).	7.57	.....	60,662	900	.....	.....	.....	.....	270	.....	.....	1,170	60,662	61,832
South Carolina and Georgia R. R.:														
Summerville	2.50	21,600 00	54,000	2,330	.....	.....	.....	.....	80	.....	.....	2,410	54,000	56,410

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Dorchester	5.00	.....	108,000	.....	.....	.....	.....	.....	710	.....	.....	710	108,000	108,710
Georges	8.00	.....	172,800	550	$220	.....	.....	.....	455	.....	.....	1,225	172,800	174,025
Givhans	9.00	.....	194,400	865	165	.....	.....	.....	620	.....	.....	1,650	194,400	196,050
Koger	5.00	.....	108,000	940	.....	.....	.....	.....	345	.....	.....	1,285	108,000	109,285
Burns	5.00	.....	108,000	550	.....	.....	.....	.....	380	.....	.....	930	108,000	108,930
Total S. C. and G. R. R.	34.50	.....	745,200	5,235	385	.....	.....	.....	2,590	.....	.....	8,210	745,200	753,410
Total railroads in Dorchester Co.	42.07	.....	805,862	6,135	385	.....	.....	.....	$2,860	.....	.....	$9,380	$805,862	$815,242
EDGEFIELD COUNTY.														
Carolina and Cum. Gap R. R.:														
Pickens	3.89	$3,600 00	$14,004	$1,500	.....	.....	.....	.....	$200	.....	.....	$1,700	$14,004	$15,704
Shaw	5.89	.....	21,204	110	.....	.....	.....	.....	.....	.....	.....	110	21,204	21,314
Total Caro. and Cum. Gap	9.78	.....	35,208	1,610	.....	.....	.....	.....	200	.....	.....	1,810	35,208	37,018
Charlotte, Cola. and Augusta R. R.:														
Shaw	12.00	20,284 80	243,418	2,020	$440	.....	.....	.....	650	.....	.....	3,110	243,418	246,528
Johnston	2.42	.....	49,089	1,210	.....	.....	.....	.....	360	.....	.....	1,570	49,089	50,659
Total C., C. and A. R. R.	14.42	.....	292,507	3,230	440	.....	.....	.....	1,010	.....	.....	4,680	292,507	297,187
Charleston and Western Caro. Ry.:														
Washington	3.42	8,500 00	29,070	200	1,000	.....	.....	.....	.....	.....	.....	1,200	29,070	30,270
Total Char. and W. Caro. R. R.	3.42	.....	29,070	200	1,000	.....	.....	.....	.....	.....	.....	1,200	29,070	30,270
Total railroads in Edgefield Co.	27.62	.....	$356,785	$5,040	$1,440	.....	.....	.....	$1,210	.....	.....	$7,690	$356,785	$364,475
FAIRFIELD COUNTY.														
Char., Cola. and Augusta R. R.:														
No. 2	7.70	$21,043 20	$162,032	$385	$440	.....	.....	.....	$1,220	.....	.....	$2,045	$162,032	$164,077

No. 4	5.90		124,155	3,300	1,050				750			5,100	124,155	129,255
No. 12	2.70		56,817										56,817	56,817
No. 7	9.90		208,328	220					350			570	208,328	203,898
No. 8	5.59		117,631	800					1,165		$165	2,130	117,631	119,761
Total C., C. and A. R. R.	31.79		668,963	4,705	1,490				3,485		165	9,845	668,963	678,808
Columbia and Greenville R. R.:														
No. 11	9.80	14,241 60	139,568	440	500				45			985	139,568	140,553
Total Columbia and Greenville	9.80		139,568	440	500				45			985	139,568	140,553
Spartanburg, U. and Cola. R. R.:														
No. 1	3.53	14,240 64	50,270	400	500				170			1,070	50,270	51,340
No. 13	10.71		152,517	800					335			1,135	152,517	153,652
No. 11	5.45		77,611						30			30	77,611	77,641
Total S., U. and C. R. R.	19.69		280,398	1,200	500				535			2,235	280,398	282,633
Total railroads in Fairfield Co.	61.28		$1,088,929	$6,345	$2,490				$4,065		$165	$13,065	$1,088,929	$1,101,994
FLORENCE COUNTY.														
Alcolu R. R.:														
Motts, No. 21	5.60	$1,500 00	$8,400	$150								$150	$8,400	$8,550
James Cross Roads, No. 22	.50		750										750	750
Effingham, No. 22	1.60		2,400										2,400	2,400
James Cross Roads	.80		1,200	50								50	1,200	1,250
Motts, No. 34	2.80		4,200										4,200	4,200
Total Alcolu R. R.	11.30		16,950	200								200	16,950	17,150
Wilmington, Cola. and Aug. R. R.:														
Jeffreys	8.21	34,200 00	280,782	825					$490			1,315	280,782	282,097
Florence—East	4.02	34,200 00	137,484										137,484	137,484
Florence—West	3.27	20,214 00	66,100	16,750	7,450			$27,500	27,075			78,775	66,100	144,875
Ebenezer	5.26		106,326	200					530			730	106,326	107,056
Timmonsville	4.08		82,473	5,500					930			6,430	82,473	88,903
Cartersville	6.09		123,103	400	500							900	123,103	124,003
Total W., C. and A. R. R.	30.93		796,268	23,675	7,950			27,500	29,025			88,150	796,268	884,418
Northeastern R. R.:														
Lake City	3.28	29,000 00	95,120	4,300								4,300	95,120	99,420
Lee	2.82		81,780	990					693			1,683	81,780	83,463
Lake	2.82		81,780										81,780	81,780
Lynch	6.23		180,670	550	770				20			1,340	180,670	182,010
McMillan	2.04		59,160	1,000					730			1,730	59,160	60,890
Tans Bay	3.49		101,210						200			200	101,210	101,410

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Florence	4.77	.....	138,330	200	.....	.....	.....	.....	1,190	.....	.....	1,390	138,330	139,720
Total Northeastern R. R.	25.45	.....	738,050	7,040	770	.....	.....	.....	2,833	.....	.....	10,643	738,050	748,693
Cheraw and Darlington R. R.:														
Florence	4.54	11,269 90	51,165	.....	.....	.....	.....	.....	475	.....	.....	475	51,165	51,640
Total Cheraw and Dar. R. R.	4.54	.....	51,165	.....	.....	.....	.....	.....	475	.....	.....	475	51,165	51,640
Caro., Atlantic and Western R. R.:														
Timmonsville	2.75	4,500 00	12,375	2,000	285	.....	.....	.....	200	200	.....	2,685	12,375	15,060
Florence	8.96	.....	40,320	2,000	.....	.....	.....	400	315	.....	.....	2,715	40,320	43,035
Jeffreys	.09	.....	405	.....	.....	.....	.....	.....	.....	.....	.....	.....	405	405
McMillan	6.18	.....	27,810	.....	.....	.....	.....	.....	745	.....	.....	745	27,810	28,555
Cain	11.03	.....	49,635	4,015	.....	.....	.....	.....	1,470	.....	.....	5,485	49,635	55,120
Pee Dee	8.45	.....	38,025	.....	.....	.....	.....	.....	.....	.....	.....	.....	38,025	38,025
Total C., A. and W. R. R.	37.46	.....	168,570	8,015	285	.....	.....	400	2,730	200	.....	11,630	168,570	180,200
Georgetown and Western R. R.: ..														
Pee Dee	4.18	7,000 00	29,260	500	.....	.....	.....	.....	.....	.....	.....	500	29,260	29,760
Total Georgetown and W. R. R.	4.18	.....	29,260	500	.....	.....	.....	.....	.....	.....	.....	500	29,260	29,760
Total railroads in Florence Co.	113.86	.....	$1,800,263	$39,430	$9,005	.....	.....	$27,900	$35,063	$200	.....	$111,598	$1,800,263	$1,911,861
GEORGETOWN COUNTY.														
Georgetown and Western Ry.:														
Andrews, Town	1.02	$7,000 00	$7,140	$2,100	$4,400	$5,250	.....	$1,175	$2,970	.....	.....	$15,895	$7,140	$23,085
Black River, No. 4	7.28	7,000 00	50,960	.....	.....	.....	.....	.....	835	.....	.....	835	50,960	51,795
Gourdin, No. 2	5.91	7,000 00	41,370	.....	.....	.....	.....	.....	.....	.....	.....	.....	41,370	41,370
Georgetown County	15.985	5,000 00	79,925	4,000	1,000	.....	.....	.....	5,700	$12,000	.....	22,700	79,925	102,625

Andrews	2.00	5,000 00	10,000										10,000	10,000
Total Georgetown and W. R. R.	32.195		189,395	6,100	5,400	5,250		1,175	9,505	12,000		39,430	189,395	228,825
Total R. R. in Georgetown Co.	32.195		$189,395	$6,100	$5,400	$5,250		$1,175	$9,505	$12,000		$39,430	$189,395	$228,825
GREENVILLE COUNTY.														
Columbia and Greenville R. R.:														
Grove	3.94	$14,000 00	$55,160	$1,000					$260			$1,260	$55,160	$56,420
Gantt	5.27		73,780						180			180	73,780	73,960
Greenville	2.10		29,400	2,170					50			2,220	29,400	31,620
Total Cola. and Greenville R. R.	11.31		158,340	3,170					490			3,660	158,340	162,000
Atlanta and Charlotte A. L. Ry.:														
Greer District	2.41	40,000 00	96,400	750					110			860	96,400	97,260
District No. 9-A	1.24		49,600										49,600	49,600
District No. 9-B	3.18		127,200	550					160			710	127,200	127,910
District No. 9-C	3.77		150,800						35			35	150,800	150,835
District No. 10-A	1.16		46,400										46,400	46,400
Poe District	1.18		47,200										47,200	47,200
District No. 17	.96		38,400	15,080	5,660				11,960	$1,160		33,860	33,400	72,260
Woodside-Brandon	2.33		93,200						70			70	93,200	93,270
District No. 10-C	1.62		64,800										64,800	64,800
Total A. and C. A. L. Ry.	17.85		714,000	16,380	5,660				12,335	1,160		35,535	714,000	749,535
Asheville and Spartanburg R. R.:														
Glassy Mountain	.61	18,448 32	11,254										11,254	11,254
Total Asheville and Spartanburg.	.61		11,254										11,254	11,254
Charleston and W. Carolina Ry.:														
Greenville	1.87	8,000 00	14,960	20,000	100							20,100	14,960	35,060
Butler	4.15		33,200										33,200	33,200
Austin	7.26		58,080	1,200	1,300				300			2,800	58,080	60,880
Fairview	5.69		45,520	400								400	45,520	45,920
Total C. and W. C. Ry.	18.97		151,760	21,600	1,400				300			23,300	151,760	175,060
Greenville and Western Ry.:														
Greenville	3.60	2,000 00	7,200	750				$70				820	7,200	8,020
Paris Mountain	5.20		10,400	250				25				275	10,400	10,675
Bates	6.10		12,200	250				25				275	12,200	12,475
Cleveland	8.20		16,400	700								700	16,400	17,100
Total Greenville and Western	23.10		46,200	1,950				120				2,070	46,200	48,270

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Piedmont and Northern Ry.:														
Grove	6.16	15,000 00	92,400	1,650	.....	.....	.....	.....	.....	.....	.....	1,650	92,400	94,050
Gantt	4.20	.....	63,000	100	.....	.....	.....	.....	.....	.....	.....	100	63,000	63,100
Chick Springs	11.28	.....	169,200	7,000	.....	13,500	.....	2,700	5,800	.....	.....	29,000	169,200	198,200
Greenville	6.41	.....	96,150	2,650	.....	.....	.....	200	.....	.....	.....	2,850	96,150	99,000
Total Piedmont and Northern	28.05	.....	420,750	11,400	.....	13,500	.....	2,900	5,800	.....	.....	33,600	420,750	454,350
Total railroads in Greenville Co.	99.89	.....	$1,502,304	$54,500	$7,060	$13,500	.....	$3,020	$18,925	$1,160	.....	$98,165	$1,502,304	$1,600,469
GREENWOOD COUNTY.														
Piedmont and Northern Ry.:														
Greenwood	4.69	$15,000 00	$70,350	$100	.....	.....	.....	$200	$25	.....	.....	$325	$70,350	$70,675
Hodges	7.70	.....	115,500	1,900	.....	.....	.....	.....	5,800	.....	.....	7,700	115,500	123,200
Walnut Grove	2.80	.....	42,000	200	.....	.....	.....	.....	.....	.....	.....	200	42,000	42,200
Total Piedmont and Northern	15.19	.....	227,850	2,200	.....	.....	.....	200	5,825	.....	.....	8,225	227,850	236,075
Columbia and Greenville R. R.:														
Kinards	2.15	14,000 00	30,100	200	.....	.....	.....	.....	80	.....	.....	280	30,100	30,380
Ninety-Six	8.57	.....	119,980	1,580	.....	.....	.....	.....	775	.....	.....	2,355	119,980	122,335
Greenwood	11.40	.....	159,600	4,950	440	.....	.....	.....	425	.....	.....	5,815	159,600	165,415
Hodges	8.41	.....	117,740	660	825	.....	.....	.....	420	.....	.....	1,905	117,740	119,645
Walnut Grove	2.10	.....	29,400	1,050	.....	.....	.....	.....	.....	.....	.....	1,050	29,400	30,450
Total Cola. and Greenville R. R.	32.63	.....	456,820	8,440	1,265	.....	.....	.....	1,700	.....	.....	11,405	456,820	468,225
Georgia-Carolina and Northern Ry.:														
Greenwood	11.57	14,000 00	161,980	10,200	800	.....	.....	.....	2,400	$900	.....	14,300	161,980	176,280
Coronaca	3.88	.....	54,320	25	.....	.....	.....	.....	.....	.....	.....	25	54,320	54,345
Total Ga.-Ca. and Northern Ry.	15.45	.....	216,300	10,225	800	.....	.....	.....	2,400	900	.....	14,325	216,300	230,625

C. and G. R. R. (Abbeville Br.):														
Hodges	2.98	5,913 60	17,622	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,622	17,622
Total C. and G. (Abbeville Br.)	2.98	.....	17,622	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,622	17,622
Ware Shoals R. R.:														
Walnut Grove	5.00	1,000 00	5,000	.....	.....	.....	.....	.....	.....	.....	100	100	5,000	5,100
Total Ware Shoals R. R.	5.00	.....	5,000	.....	.....	.....	.....	.....	.....	.....	100	100	5,000	5,100
Charleston and W. Carolina Ry.:														
Greenwood	11.38	8,500 00	96,730	1,000	800	.....	.....	.....	300	.....	.....	2,100	96,730	98,830
Coronaca	4.45	.....	37,825	400	.....	.....	.....	.....	.....	.....	.....	400	37,825	38,225
Verdery	5.11	.....	43,435	400	.....	.....	.....	.....	.....	.....	.....	400	43,435	43,835
Bradley	4.82	.....	40,970	400	.....	.....	.....	.....	300	.....	.....	700	40,070	41,670
Troy	3.67	.....	31,195	500	.....	.....	.....	.....	.....	.....	.....	500	31,195	31,695
Total C. and W. C. Ry.	29.43	.....	250,155	2,700	800	.....	.....	.....	600	.....	.....	4,100	250,155	254,255
Total railroads in Greenwood Co.	100.68	.....	$1,173,747	$23,565	$2,865	.....	.....	$200	$10,525	$900	$100	$38,155	$1,173,747	$1,211,902
HAMPTON COUNTY.														
Charleston and W. Carolina Ry.:														
Peeples	18.64	$8,000 00	$149,120	$2,200	$400	.....	.....	.....	$600	.....	.....	$3,200	$149,120	$152,320
Pocotaligo	9.85	.....	78,800	850	.....	.....	.....	.....	500	.....	.....	1,350	78,800	80,150
Total C. and W. C. Ry.	28.49	.....	227,920	3,050	400	.....	.....	.....	1,100	.....	.....	4,550	227,920	232,470
Florida, Central and P. R. R.:														
Roberts	.21	12,000 00	2,520	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,520	2,520
Lawton	10.50	.....	126,000	1,200	450	.....	.....	50	600	.....	.....	2,300	126,000	128,300
Goethe	11.79	.....	141,480	600	.....	.....	.....	50	350	.....	.....	1,000	141,480	142,480
Peeples	2.39	.....	28,680	300	.....	.....	.....	.....	200	.....	.....	500	28,680	29,180
Total F., C. and P. R. R.	24.89	.....	298,680	2,100	450	.....	.....	100	1,150	.....	.....	3,800	298,680	302,480
Charleston and Savannah R. R.:														
Pocotaligo	2.10	22,633 56	47,530	320	.....	.....	.....	.....	700	.....	.....	1,020	47,530	48,550
Total Char. and Savannah	2.10	.....	47,530	320	.....	.....	.....	.....	700	.....	.....	1,020	47,530	48,550
Carolina Midland R. R.:														
Goethe	15.25	15,033 60	229,263	550	440	.....	.....	.....	250	.....	.....	1,240	229,263	230,503
Lawton	5.75	.....	86,443	220	.....	.....	.....	.....	265	.....	.....	485	86,443	86,928
Total Carolina Midland R. R.	21.00	.....	315,706	770	440	.....	.....	.....	515	.....	.....	1,725	315,706	317,431

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Hampton and Branchville R. R.:														
Peeples	8.40	1,200 00	10,080	200	.....	.....	.....	.....	.....	.....	.....	200	10,080	10,280
Total Hampton and Branchville.	8.40	.....	10,080	200	.....	.....	.....	.....	.....	.....	.....	200	10,080	10,280
Carolina and Western R. R.:														
Hampton County	3.50	1,500 00	5,250	.....	.....	.....	.....	200	.....	.....	.....	200	5,250	5,450
Total Caro. and Western R. R..	3.50	.....	5,250	.....	.....	.....	.....	200	.....	.....	.....	200	5,250	5,450
Total railroads in Hampton Co..	88.38	.....	$905,166	$6,440	$1,290	.....	.....	$300	$3,465	.....	.....	$11,495	$905,166	$916,661
HORRY COUNTY.														
Wilmington, Cola. and Aug. R. R.:														
Floyds	5.44	$20,214 00	$109,964	.....	$440	.....	.....	.....	.....	.....	.....	$440	$109,964	$110,404
Total W., C. and A. R. R.	5.44	.....	109,964	.....	440	.....	.....	.....	.....	.....	.....	440	109,964	110,404
W., C. and A. R. R. (Conway Br.):														
Conway	10.15	8,013 50	81,337	$2,150	500	.....	.....	.....	$160	.....	.....	2,810	81,337	84,147
Bayboro	7.58	.....	60,742	700	500	.....	.....	.....	130	.....	.....	1,330	60,742	62,072
Simpsons Creek	4.49	.....	35,981	900	700	.....	.....	.....	40	.....	.....	1,640	35,981	37,621
Green Sea	3.00	.....	24,040	.....	.....	.....	.....	.....	50	.....	.....	50	24,040	24,090
Total W., C. & A. (Conway Br.)	25.22	.....	202,100	3,750	1,700	.....	.....	.....	380	.....	.....	5,830	202,100	207,930
Conway, Coast and W. R. R.:														
Dog Neck	.79	1,500 00	1,185	.....	.....	.....	.....	.....	300	.....	.....	300	1,185	1,485
Conway	20.54	.....	30,810	50	100	.....	.....	.....	50	.....	.....	200	30,810	31,010
Dog Bluff	5.11	.....	7,665	250	.....	.....	.....	.....	.....	.....	.....	250	7,665	7,915

Gallivants Ferry	3.65		5,475	250								250	5,475	5,725
Total Conway, Coast and W.	30.09		45,135	550	100				350			1,000	45,135	46,135
Total railroads in Horry Co.	60.75		$357,199	$4,300	$2,240				$730			$7,270	$357,199	$364,469
JASPER COUNTY.														
Charleston and Savannah R. R.:														
Roberts	8.63	$22,633 56	$195,328	$418	$500				$380			$1,298	$195,328	$196,626
Coosawhatchie	14.24		322,302	275	550				1,625			2,450	322,302	324,752
Pocotaligo	8.20		185,595	1,800					750			2,550	185,595	188,145
Total Charleston and Sav. R. R.	31.07		703,225	2,493	1,050				2,755			6,298	703,225	709,523
Florida, Central and P. R. R.:														
Roberts	4.11	12,000 00	49,320					$50				50	49,320	49,370
Total F., C. and P. R. R.	4.11		49,320					50				50	49,320	49,370
Carolina Midland R. R.:														
Roberts	24.53	15,033 60	368,774	660	330				405			1,395	368,774	370,169
Total Carolina Midland R. R.	24.53		368,774	606	330				405			1,395	368,774	370,169
Jefferson Construction Co.:														
Coosawhatchie	17.00	5,000 00	85,000										85,000	85,000
Roberts	7.13		35,650										35,650	35,650
Total Jefferson Construction Co.	24.13		120,650										120,650	120,650
Carolina and Western R. R.:														
Jasper County	4.50	1,500 00	6,750										6,750	6,750
Total Carolina and W. R. R.	4.50		6,750										6,750	6,750
Total railroads in Jasper Co.	88.34		$1,248,719	$3,153	$1,380			$50	$3,160			$7,743	$1,248,719	$1,256,462
KERSHAW COUNTY.														
S. C. and G. R. R. (Camden Br.):														
DeKalb	9.85	$10,512 00	$103,543	$2,830	$220				$1,200			$4,250	$103,543	$107,793
Total S. C. and G. (Camden Br.)	9.85		103,543	2,830	220				1,200			4,250	103,543	107,793
S. C. and G. Extension R. R.:														
Pleasant Hill	6.00	7,512 00	45,072						190			190	45,072	45,262
Flat Rock	11.70		87,890	165	110				215			490	87,890	88,380
Buffalo	4.64		34,856	4,880								4,880	34,856	39,736
Total S. C. and G. Extension	22.34		167,818	5,045	110				405			5,560	167,818	173,378

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.													
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.	Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
South Bound Extension R. R.:														
DeKalb	1.82	12,000 00	21,840	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,840	21,840
Wateree	12.59	.....	151,080	2,430	.....	.....	.....	.....	2,250	.....	.....	4,680	151,080	155,760
Total South Bound Extension	14.41	.....	172,920	2,430	.....	.....	.....	.....	2,250	.....	.....	4,680	172,920	177,600
Chesterfield and Kershaw R. R.:														
Buffalo	8.11	12,000 00	97,320	900	.....	.....	.....	.....	950	.....	.....	1,850	97,320	99,170
DeKalb	13.71	.....	164,520	6,990	1,600	.....	.....	.....	3,480	$825	.....	12,895	164,520	177,415
Total Chesterfield and Kershaw	21.82	.....	261,840	7,890	1,600	.....	.....	.....	4,430	825	.....	14,745	261,840	276,585
Northwestern R. R. of S. C.:														
DeKalb	5.69	3,000 00	17,070	400	.....	.....	.....	.....	250	.....	.....	650	17,070	17,720
Total Northwestern R. R. of S. C.	5.69	3,000 00	17,070	400	.....	.....	.....	.....	250	.....	.....	650	17,070	17,720
Total railroads in Kershaw Co.	74.11	.....	$723,191	$18,595	$1,930	.....	.....	.....	$8,535	$825	.....	$29,885	$723,191	$753,076
LANCASTER COUNTY.														
Lancaster and Chester R. R.:														
Crane Creek—Graded	1.25	$2,500 00	$3,125	.....	.....	.....	.....	.....	.....	.....	.....	.....	$3,125	$3,125
Cane Creek	4.40	.....	11,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,000	11,000
Gills Creek	.75	.....	1,875	$1,200	.....	$25	.....	$50	.....	.....	.....	$1,275	1,875	3,150
Total Lancaster and Chester	6.40	.....	16,000	1,200	.....	25	.....	50	.....	.....	.....	1,275	16,000	17,275
South Caro. and G. Extension R. R.:														
Pleasant Hill	11.17	7,512 00	83,909	100	$110	.....	.....	.....	$80	.....	.....	290	83,909	84,199
Flat Rock	.69	.....	5,183	500	.....	.....	.....	.....	80	.....	.....	580	5,183	5,763
Gills Creek	6.00	.....	45,072	1,750	.....	.....	.....	.....	50	.....	.....	1,800	45,072	46,872
Crane Creek	6.60	.....	49,579	.....	.....	.....	.....	.....	30	.....	.....	30	49,579	49,609

Waxhaw	5.30	.....	39,814	150	110	.....	.....	.....	155	.....	.....	415	39,814	40,229
Total S. C. and G. Extension	29.76	.....	223,557	2,500	220	.....	.....	.....	395	.....	.....	3,115	223,557	226,672
Georgia, Caro. and Northern Ry.:														
Waxhaw	7.49	14,000 00	104,860	1,000	245	.....	.....	.....	300	.....	.....	1,545	104,860	106,405
Total S. C. and G. Ry.	7.49	.....	104,860	1,000	245	.....	.....	.....	300	.....	.....	1,545	104,860	106,405
Total railroads in Lancaster Co.	43.65	.....	$344,417	$4,700	$465	$25	.....	$50	$695	.....	.....	$5,935	$344,417	$350,352
LAURENS COUNTY.														
Georgia, Carolina and Northern Ry.:														
Jacks	10.40	$14,000 00	$145,600	$550	.....	.....	.....	.....	$300	.....	.....	$850	$145,600	$146,450
Hunter	12.00	.....	168,000	2,040	$450	.....	.....	.....	800	$2,500	.....	5,790	168,000	173,790
Cross Hill	8.50	.....	119,000	500	.....	.....	.....	.....	300	200	.....	1,000	119,000	120,000
Total G., C. and N. Ry.	30.90	.....	432,600	3,090	450	.....	.....	.....	1,400	2,700	.....	7,640	432,600	440,240
Cola., Newberry and Laurens R. R.:														
Laurens, No. 4	2.50	6,000 00	15,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,000	15,000
Laurens, No. 6	3.80	.....	22,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	22,800	22,800
Laurens, No. 11	1.60	.....	9,600	6,500	.....	.....	.....	.....	500	.....	.....	7,000	9,600	16,600
Hunter, No. 5	3.60	.....	21,600	5,500	.....	.....	.....	.....	1,000	.....	.....	6,500	21,600	28,100
Hunter, No. 6	3.40	.....	20,400	100	.....	.....	.....	.....	.....	.....	.....	100	20,400	20,500
Jacks, No. 15	3.60	.....	21,600	.....	350	.....	.....	.....	.....	.....	.....	350	21,600	21,950
Total C., N. and L. R. R.	18.50	.....	111,000	12,100	350	.....	.....	.....	1,500	.....	.....	13,950	111,000	124,950
Charleston and W. Caro. Ry.:														
Cross Hill	3.54	8,500 00	30,090	.....	.....	.....	.....	.....	.....	.....	.....	.....	30,090	30,090
Waterloo	6.72	8,500 00	57,120	800	.....	.....	.....	.....	300	.....	.....	1,100	57,120	58,220
Dials	11.71	8,000 00	93,680	800	.....	.....	.....	.....	600	.....	.....	1,400	93,680	95,080
Scuffletown	3.12	8,500 00	26,520	400	.....	.....	.....	.....	.....	.....	.....	400	26,520	26,920
Youngs	1.55	8,500 00	13,175	400	.....	.....	.....	.....	300	.....	.....	700	13,175	13,875
Laurens	5.67	8,000 00	45,360	.....	.....	.....	.....	.....	.....	.....	.....	.....	45,360	45,360
Laurens	14.31	8,500 00	121,635	6,560	2,600	.....	.....	.....	.....	.....	.....	9,160	121,635	130,795
Total C. and W. C. Ry.	46.62	.....	387,580	8,960	2,600	.....	.....	.....	1,200	.....	.....	12,760	337,580	400,340
Total railroads in Laurens Co.	96.02	.....	$931,180	$24,150	$3,400	.....	.....	.....	$4,100	$2,700	.....	$34,350	$931,180	$965,530
LEE COUNTY.														
Northwestern R. R. of S. C.:														
Mechanicsville	5.76	$1,000 00	$5,760	$250	.....	.....	.....	.....	.....	.....	.....	$250	$5,760	$6,010
Total N. R. R. of S. C.	5.76	.....	5,760	250	.....	.....	.....	.....	.....	.....	.....	250	5,760	6,010

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Wilmington, Cola. and Aug. R. R.:														
Lynchburg	3.34	20,214 00	67,515	1,300	.....	.....	.....	.....	$655	.....	.....	1,955	67,515	69,470
St. Charles	6.47	.....	130,785	.....	.....	.....	.....	.....	.....	.....	.....	.....	130,785	130,785
Total W., C. and A. R. R.	9.81	.....	198,300	1,300	.....	.....	.....	.....	655	.....	.....	1,955	198,300	200,255
Man. and Aug. (Lucknow Br.):														
Turkey Creek	2.01	3,725 22	7,488	450	.....	.....	.....	.....	.....	.....	.....	450	7,488	7,938
Bishopville	7.83	.....	29,168	3,500	$200	.....	.....	.....	330	.....	$75	4,105	29,168	33,273
Mt. Clio	6.89	.....	25,667	800	.....	.....	.....	.....	.....	.....	.....	800	25,667	26,467
Total M. and A. (Lucknow Br.)	16.73	.....	62,323	4,750	200	.....	.....	.....	330	.....	75	5,355	62,323	67,678
Man. and Aug. (Darlington Br.):														
Lynchburg	.46	9,667 20	4,447	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,447	4,447
Mt. Clio	4.97	.....	48,046	1,700	330	.....	.....	66	198	.....	10	3,554	98,509	102,063
St. Charles	4.76	.....	46,016	1,250	.....	.....	.....	33	.....	.....	.....	1,283	46,016	47,299
Total M. and A. (Darlington Br.)	10.19	.....	98,509	2,950	330	.....	.....	66	198	.....	10	3,554	98,509	102,063
Carolina, Atlantic and W. Ry.:														
Stokes Bridge	1.30	4,500 00	5,850	1,500	.....	.....	.....	.....	.....	.....	.....	1,500	5,850	7,350
Cypress	3.43	.....	15,435	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,435	15,435
Bishopville	8.83	.....	39,735	2,875	.....	.....	.....	.....	215	.....	.....	3,090	39,735	42,825
Mechanicsville	4.55	.....	2 0,475	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,475	20,475
Total C. A. and W. Ry.	18.11	.....	81,495	4,375	.....	.....	.....	.....	215	.....	.....	4,590	81,495	86,085
Total railroads in Lee Co.	60.60	.....	$446,387	$13,625	$530	.....	.....	$66	$1,398	.....	$85	$15,704	$446,387	$462,091
LEXINGTON COUNTY.														
Charlotte, Cola. and Aug. R. R.:														
Congaree	5.20	$20,284 80	$105,481	$440	.....	.....	.....	.....	$320	.....	.....	$760	$105,481	$106,241

Lexington	9.10		184,592	660	$250				480			1,390	184,592	185,982
Boiling Springs	4.50		91,282	200					30			230	91,282	91,512
Gilberts Hollow	10.49		212,788	915	440				400			1,755	212,788	214,543
Chinquapin	1.91		38,743	2,205					870			3,075	38,743	41,818
Total C., C. and A. R. R.	31.20		632,886	4,420	690				2,100			7,210	632,886	640,096
Cola., Newberry and Laurens R. R.:														
Fork, No. 44	6.50	6,000 00	39,000	250					200			450	39,000	39,450
Fork, No. 45	2.00		12,000										12,000	12,000
Saluda, No. 51	1.125		6,750										6,750	6,750
Saluda	1.75		10,500										10,500	10,500
Broad River, No. 66	3.50		21,000	250	250							500	21,000	21,500
Total C., N. and L. R. R.	14.875		89,250	500	250				200			950	89,250	90,200
Florida, Cen. and Peninsular R. R.:														
Bull Swamp	5.97	12,000 00	71,640	350	390			$50	550			1,340	71,640	72,980
Platt Springs	9.32		111,840	400				50	750			1,200	111,840	113,040
Congaree	7.07		84,840										84,840	84,840
Total F., C. and P. R. R.	22.36		268,320	750	390			100	1,300			2,540	268,320	270,860
Columbia and Greenville R. R.:														
Broad River	3.75	14,000 00	52,500	220					800			1,020	52,500	53,520
Total Columbia and Greenville	3.75		52,500	220					800			1,020	52,500	53,520
Seivern and Knoxville R. R.:														
Chinquapin	11.53	1,800 00	20,754	200	200							400	20,754	21,154
Black Creek	3.59		6,462						30			30	6,462	6,492
Total Seivern and Knoxville	15.12		27,216	200	200				30			430	27,216	27,646
South Bound Extension R. R.:														
Congaree	.98	12,000 00	11,760	150	2,000	$6,950	$1,400	$1,400	4,165		2,070	18,135	11,760	29,895
Total South Bound Extension	.98		11,760	150	2,000	6,950	1,400	1,400	4,165		2,070	18,135	11,760	29,895
Carolina Midland R. R.:														
Congaree	6.84	15,033 60	102,830		440				540			980	102,830	103,810
Platt Springs	4.79		72,011										72,011	72,011
Boiling Springs	6.73		101,177	350					160	100		610	101,177	101,787
Black Creek	7.17		107,791	220	440				160			820	107,791	108,611
Total Carolina Midland R. R.	25.53		383,809	570	880				860	100		2,410	383,809	386,219
Total railroads in Lexington Co.	113.815		$1,465,741	$6,810	$4,410	$6,950	$1,400	$1,500	$9,455	$100	$2,070	$32,695	$1,465,741	$1,498,436

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
MARION COUNTY.														
Wilmington, Cola. and Aug. R. R.:														
Hillsboro	3.47	$20,214 00	$70,143	$1,000	.....	.....	.....	.....	$430	.....	.....	$1,430	$70,143	$71,573
Reeves	7.34	.....	148,371	2,100	.....	.....	.....	.....	280	.....	.....	2,380	148,371	150,751
Marion	5.75	.....	116,230	5,700	$825	.....	.....	.....	230	.....	.....	6,755	116,230	122,985
Wahee	7.75	.....	156,658	.....	550	.....	.....	.....	705	.....	.....	1,255	156,658	157,913
Total W., C. and A. R. R.	24.31	.....	491,402	8,800	1,375	.....	.....	.....	1,645	.....	.....	11,820	491,402	503,222
Florence Railroad:														
Kirby	3.52	25,859 64	91,026	400	.....	.....	.....	.....	583	.....	.....	983	91,026	92,009
Wahee	4.16	.....	107,576	1,000	.....	.....	.....	.....	.....	.....	.....	1,000	107,576	108,576
Total Florence R. R.	7.68	.....	198,602	1,400	.....	.....	.....	.....	583	.....	.....	1,983	198,602	200,585
Georgetown and Western Ry.:														
Reeves	8.69	7,000 00	60,830	600	.....	.....	.....	.....	100	.....	.....	700	60,830	61,530
Leggetts	12.62	.....	88,340	1,105	150	.....	.....	.....	100	.....	.....	1,355	88,340	89,695
Brittons Neck	7.39	.....	51,730	1,000	.....	.....	.....	.....	100	.....	.....	1,100	51,730	52,830
Total Georgetown and W. R. R.	28.70	.....	200,900	2,705	150	.....	.....	.....	300	.....	.....	3,155	200,900	204,055
Raleigh and Charleston R. R.:														
Reeves	2.00	1,800 00	3,600	250	.....	.....	.....	.....	450	$50	.....	750	3,600	4,350
Marion	7.00	.....	12,600	1,000	.....	$200	.....	$500	1,750	425	.....	3,875	12,600	16,475
Total Raleigh and Charleston	9.00	.....	16,200	1,250	.....	200	.....	500	2,200	475	.....	4,625	16,200	20,825
Marion and Southern R. R.:														
Marion	1.99	3,183 00	6,334	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,334	6,334
Wahee	.53	3,183 00	1,687	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,687	1,687
Wahee	7.20	1,000 00	7,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,200	7,200
Total Marion and Southern R. R.	9.72	.....	15,221	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,221	15,221

Bennettsville and Cheraw R. R.:														
Sellers	1.00	2,000 00	2,000	500								500	2,000	2,500
Total Bennettsville and Cheraw	1.00		2,000	500								500	2,000	2,500
Total railroads in Marion Co.	80.41		$924,325	$14,655	$1,525	$200		$500	$4,728	$475		$22,083	$924,325	$946,408
MARLBORO COUNTY.														
Marion and Southern R. R.:														
Marlboro County	1.52	$1,000 00	$1,520										$1,520	$1,520
Total Marion and Southern R. R.	1.52		1,520										1,520	1,520
Florence R. R. (Latta Br.):														
Brownsville	.52	8,064 50	4,193										4,193	4,193
Hebron	5.81		46,855	$600					$500			$1,100	46,855	47,955
Red Bluff	2.85		22,984	6,500								6,500	22,984	29,484
Total Florence R. R. (Latta Br.):	9.18		74,032	7,100					500			7,600	74,032	81,632
South Carolina Pacific Ry.:														
Red Bluff	4.55	12,821 60	58,338	2,500					683		$1,100	4,283	58,338	62,621
Adamsville	4.14		53,081										53,081	53,081
Bennettsville	1.89		24,233	3,000								3,000	24,233	27,233
Total S. C. P. R. R.	10.58		135,652	5,500					683		1,100	7,283	135,652	142,935
Cheraw and Dar. (Gibson Br.):														
Red Hill	8.14	12,872 60	104,783	2,530	550				1,345			4,425	104,783	109,208
Hebron	.59		7,595										7,595	7,595
Bennettsville	2.21		28,448										28,448	28,448
Adamsville	8.10		104,268	890				$33	130			1,043	104,268	105,311
Total C. and D. (Gibson Br.)	19.04		245,094	3,410	550			33	1,475			5,468	245,094	250,562
Palmetto R. R.:														
Smithville	10.05	12,000 00	120,600	1,000					75			1,075	120,600	121,675
Total Palmetto R. R.	10.05		120,600	1,000					75			1,075	120,600	121,675
Bennettsville and Cheraw R. R.:														
Smithville	7.00	2,000 00	14,000	500								500	14,000	14,500
Bennettsville	8.00		16,000	3,000	125				500	625		4,250	16,000	20,250
Red Hill	11.50		23,000	1,000								1,000	23,000	24,000
Brownsville	8.00		16,000	500	125							625	16,000	16,625
Total Bennettsville and Cheraw	34.50		69,000	5,000	250				500	625		6,375	69,000	75,375

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Georgetown and Western R. R.:														
Adamsville	5.54	7,000 00	38,780										38,780	38,780
Red Bluff	10.63		74,410	1,600	85			175	25	200		2,085	74,410	76,495
Total Georgetown and W. R. R.	16.17		113,190	1,600	85			175	25	200		2,085	113,190	115,275
Total railroads in Marlboro Co.	101.04		$759,088	$23,610	$385			$208	$3,258	$825	$1,100	$29,886	$759,088	$788,974
McCORMICK COUNTY.														
Charleston and Western Caro. Ry.:														
Bordeau	3.62	$8,500 00	$30,770										$30,770	$30,770
Bordeau	9.48	8,000 00	75,840	$2,400	$2,500			$500	$600			$6,000	75,840	81,840
Mt. Carmel	10.72	8,000 00	85,760	800					300			1,100	85,760	86,860
Plum Branch	9.19	8,500 00	78,115	400								400	78,115	78,515
Indian Hill	2.05	8,500 00	17,425										17,425	17,425
Washington	13.31	8,500 00	113,135	800					800			1,600	113,135	114,735
Total Charleston and W. Caro.	48.37		401,045	4,400	2,500			500	1,700			9,100	401,045	410,145
Total railroads in McCormick Co.	48.37		$401,045	$4,400	$2,500			$500	$1,700			$9,100	$401,045	$410,145
NEWBERRY COUNTY.														
Columbia and Greenville R. R.:														
Pomaria, No. 26	2.53	$14,000 00	$35,420	$220	$220							$440	$35,420	$35,860
Central, No, 51	2.46		34,440							$1,000		1,000	34,440	35,440
St. Paul, No. 34	1.12		15,680						$215			215	15,680	15,895
Excelsior, No. 35	3.24		45,360										45,360	45,360
Prosperity, No. 14	3.25		45,500	1,320					165			1,485	45,500	46,985
Johnstone, No. 12	3.79		53,060										53,060	63,050
Newberry, No. 1	2.12		29,680	3,630	440							4,070	29,680	33,750
Helena, No. 28	2.18		30,520						320			320	30,520	30,840
Reagan, No. 8	.09		1,260										1,260	1,260
Smyrna, No. 44	3.10		43,400										43,400	43,400

Dead Fall, No. 9	.22		3,080										3,080	3,080
Silver Street, No. 58	3.70		51,800	260					240			500	51,800	52,300
Old Town, No. 40	5.25		73,500	200								200	73,500	73,700
Chappell, No. 39	5.73		80,220	550	550				375			1,475	80,220	81,695
Total Cola. and Greenville R. R.	38.78		542,920	6,180	1,210				1,315	1,000		9,705	542,920	552,625
Cola., Newberry and Laurens R. R.:														
Little Mountain, No. 30	2.25	6,000 00	13,500	2,500	150							2,650	13,500	16,150
Swinton, No. 19	2.00		12,000										12,000	12,000
Excelsior	3.25		19,500										19,500	19,500
Prosperity, No. 14	3.50		21,000	750								750	21,000	21,750
Newberry, No. 1	3.00		18,000	3,000	200					300		3,500	18,000	21,500
Germany, No. 27	1.00		6,000										6,000	6,000
Johnstone, No. 12	3.50		21,000										21,000	21,000
Jalapa, No. 48	6.50		39,000										39,000	39,000
Kinards, No. 49	4.00		24,000	250								250	24,000	24,250
Total C., N. and L. R. R.	29.00		174,000	6,500	350					300		7,150	174,000	181,150
Georgia-Carolina and Northern Ry. No. 1	5.33	14,000 00	74,620	625	450				310		$100	1,485	74,620	76,105
Total Ga., Caro. and N. Ry.	5.33		74,620	625	450				310		100	1,485	74,620	76,105
Total railroads in Newberry Co.	73.11		$791,540	$13,305	$2,010				$1,625	$1,300	$100	$18,340	$791,540	$809,880
OCONEE COUNTY.														
Atlanta and Charlotte Air Line Ry.:														
District No. 63	5.20	$40,000 00	$208,000	$1,100					$595			$1,695	$208,000	$209,695
District No. 13	4.93		197,200	250								250	197,200	197,450
District No. 19	2.56		102,400	165					125			290	102,400	102,690
District No. 18	1.95		78,000										78,000	78,000
District No. 17	4.75		190,000	800	$550				195			1,545	190,000	191,545
District No. 15	2.47		98,800										98,800	98,800
District No. 75	.85		34,000										34,000	34,000
District No. 12	2.99		119,600	550					260			810	119,600	120,410
Total A. and C. A. L. Ry.	25.70		1,028,000	2,865	550				1,175			4,590	1,028,000	1,032,590
Blue Ridge Ry.:														
Seneca	6.00	5,000 00	30,000	940	275				125			1,340	30,000	31,340
Wagner	13.45		67,250	55					145			200	67,250	67,450
Total Blue Ridge Ry.	19.45		97,250	995	275				270			1,540	97,250	98,790
Total railroads in Oconee Co.	45.15		$1,125,250	$3,860	$825				$1,445			$6,130	$1,125,250	$1,131,380

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
ORANGEBURG COUNTY.														
Branchville and Bowman R. R.:														
Branchville	6.40	$1,200 00	$7,680	.....	.....	.....	.....	.....	.....	.....	.....	.....	$7,680	$7,680
Bowman	4.60	.....	5,520	$100	$20	.....	.....	$20	$50	.....	.....	$190	5,520	5,710
Total Branchville and Bowman	11.00	.....	13,200	100	20	.....	.....	20	50	.....	.....	190	13,200	13,390
Carolina Midland R. R.:														
Rocky Grove	1.32	15,033 60	19,844	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,844	19,844
Goodland	4.64	.....	69,756	330	440	.....	.....	.....	200	.....	.....	970	69,756	70,726
Total Carolina Midland R. R.	5.96	.....	89,600	330	440	.....	.....	.....	200	.....	.....	970	89,600	90,570
Florida, Cen. and Peninsular R. R.:														
Willow	8.28	12,000 00	99,360	1,500	.....	.....	.....	50	.....	.....	.....	1,550	99,360	100,910
Goodland	.90	.....	10,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,800	10,800
Hebron	5.00	.....	60,000	550	.....	.....	.....	50	200	.....	.....	800	60,000	60,800
Elizabeth	6.33	.....	76,560	2,060	.....	.....	.....	.....	30	.....	.....	2,090	75,560	78,650
Total F., C. and P. R. R.	20.56	.....	246,720	4,110	.....	.....	.....	100	230	.....	.....	4,440	246,720	251,160
Manchester and Augusta R. R.:														
Orange	7.78	16,181 40	125,891	.....	.....	.....	.....	.....	693	.....	.....	693	125,891	126,584
Orangeburg City	1.87	.....	30,259	5,000	.....	.....	.....	.....	693	.....	.....	5,693	30,259	35,952
Zion	5.01	.....	81,069	935	1,800	.....	.....	.....	330	.....	$100	3,165	81,069	84,234
Union	8.68	.....	140,455	935	.....	.....	.....	.....	693	.....	.....	1,628	140,455	142,083
Total Man. and Aug. R. R.	23.34	.....	377,674	6,870	1,800	.....	.....	.....	2,409	.....	100	11,179	377,674	388,853
M. and A. R. R. (Pregnall Br.):														
Elloree	7.13	8,013 50	57,136	2,400	400	.....	.....	.....	700	.....	.....	3,500	57,136	60,636
Vance	9.00	.....	72,122	1,100	.....	.....	.....	.....	550	.....	.....	1,650	72,122	73,772
Eutaw	2.81	.....	22,518	890	.....	.....	.....	.....	.....	.....	.....	890	22,518	23,408

Holly Hill	9.12		73,083	1,700	220							1,920	73,083	75,003
Total M. and A. (Pregnall Br.)	28.06		224,859	6,090	620				1,250			7,960	224,859	232,819
M. and A. R. R. (Ferguson Br.):														
Upper St Johns	5.58	8,013 50	44,715	800					30		250	1,080	44,715	45,795
Total M. and A. (Ferguson Br.)	5.58		44,715	800					30		250	1,080	44,715	45,795
Orangeburg Railway:														
Orangeburg City	.89	1,500 00	1,335	500				100	100			700	1,335	2,035
Orange	1.46		2,190										2,190	2.190
Limestone	8.90		13,350										13,350	13,350
Elizabeth	6.34		9,510										9,510	9,510
Total Orangeburg Railway	17.59		26,335	500				100	100			700	26,335	27,085
South Carolina and Georgia R. R.:														
Branchville	4.30	21,600 00	92,880						300			300	92,880	93,180
Branchville	10.70		231,120	2,000	5,400				2,450			9,850	231,120	240 970
New Hope	9.00		194,400	550					295			845	194.400	195.245
Orangeburg City	1.65		35,640	3,050					1,280			4 330	35.640	39,970
Orange	10.21		220,536	135	355				580			1,070	220,536	221,606
Total S. C. and G. R. R.	35.86		774,576	5,735	5,755				4,905			16,395	774.576	790,971
Total R. R. in Orangeburg Co.	147.95		$1,797,729	$24,535	$8,635			$220	$9,174		$350	$42,914	$1,797,729	$1,840.643
PICKENS COUNTY.														
Atlanta and Charlotte Air Line Ry.:														
District No. 1	3.44	$40,000 00	$137,600						$25			$25	$137,600	$137,625
District No. 2	2.41		96,400						25			25	96,400	96.425
Lenhart District	.39		15,600						175			175	15,600	15,775
District No. 13	2.27		90,800	$750					25			775	90 800	91.575
District No. 14	1.73		69.200										69,200	69.200
District No. 12	3.05		122 000										122,000	122,000
District No. 11	3.48		139,200	550					280			830	139,200	140,030
District No. 10	3.79		151,600	750					200			950	151.600	152,550
District No. 6	.51		20,400										20 400	20,400
District No. 9	1.30		52,000	330	$550				700			1,580	52.000	53,580
District No. 7	2.15		86,000										86,000	86,000
District No. 8	2.39		95,600	1,000					270			1,270	95,600	96,870
Total A. and C. A. L. Ry.	26.91		1,076,400	3,380	550				1,700			5,630	1,076,400	1,082,030
Pickens Railroad:														
Pickens	5.55	1,500 00	8 325	1,000				$100	50	$300		1,450	8,325	9,775
Easley	2.50		3,750										3,750	3,750

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Liberty	1.25	.....	1,875	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,875	1,875
Total Pickens Railroad	9.30	.....	13,950	1,000	.....	.....	.....	100	50	300	.....	1,450	13,950	15,400
Total railroads in Pickens Co.	36.21	.....	$1,090,350	$4,330	$550	.....	.....	$100	$1,750	$300	.....	$7,080	$1,090,350	$1,097,430
RICHLAND COUNTY.														
Charlotte, Cola. and Augusta R. R.:														
Upper, No. 30	3.61	$21,043 20	$75,966	.....	.....	.....	.....	.....	.....	.....	.....	.....	$75,966	$75,966
Upper	5.90	21,043 20	124,155	$520	$220	.....	.....	.....	$685	.....	$55	$1,480	124,155	125,635
Center	5.90	21,043 20	124,155	.....	.....	.....	.....	.....	425	.....	.....	425	124,155	124,580
City of Columbia	3.25	21,043 20	68,390	.....	880	$22,275	.....	.....	23,625	.....	.....	46,780	68,390	115,170
Columbia	1.55	21,043 20	32,617	.....	.....	.....	.....	.....	.....	.....	.....	.....	32,617	32,617
Columbia	2.00	20,234 80	40,570	.....	.....	.....	.....	.....	.....	.....	.....	.....	40,570	40,570
Total C., C. and A. R. R.	22.21	.....	465,853	520	1,100	22,275	.....	.....	24,735	.....	55	48,685	465,853	514,538
Columbia and Greenville R. R.:														
City of Columbia	1.86	14,241 60	26,489	.....	.....	.....	.....	.....	1,185	.....	.....	1,185	26,489	27,674
Columbia	1.19	.....	16,948	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,948	16,948
Upper	12.43	.....	177,023	250	440	.....	.....	.....	440	.....	.....	1,130	177,023	178,153
Total Cola. and Greenville R. R.	15.48	.....	220,460	250	440	.....	.....	.....	1,625	.....	.....	2,315	220,460	222,775
South Carolina and Georgia R. R.:														
Lower	23.34	21,600 00	504,144	1,100	220	.....	.....	.....	1,280	.....	.....	2,600	504,144	506,744
Columbia	2.38	.....	51,403	.....	1,500	.....	.....	.....	1,280	.....	.....	2,780	51,408	54,188
City of Columbia	1.13	.....	24,408	7,700	.....	.....	.....	.....	20,380	2,200	.....	30,280	24,408	54,688
Total S. C. and G. R. R.	26.85	.....	579,960	8,800	1,720	.....	.....	.....	22,940	2,200	.....	35,660	579,960	615,620

S. C. and G. R. R. (Camden Br.):														
Lower	5.25	10,512 00	55,188	165	.....	.....	.....	.....	625	.....	.....	790	55,188	55,978
Total S. C. and G. (Camden Br.)	5.25	.....	55,188	165	.....	.....	.....	.....	625	.....	.....	790	55,188	55,978
Cola., Newberry and Laurens R. R.:														
Fork, No. 29	2.00	6,000 00	12,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,000	12,000
Fork, No. 28	3.00	.....	18,000	.....	250	.....	.....	.....	50	.....	.....	300	18,000	18,300
Fork, No. 21	3.90	.....	23,400	250	.....	.....	.....	.....	.....	.....	.....	250	23,400	23,650
Fork, No. 27	2.475	.....	14,850	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,850	14,850
City of Columbia	1.25	.....	7,500	.....	.....	.....	.....	700	500	.....	.....	1,200	7,500	8,700
Total C., N. and L. R. R.	12.625	.....	75,750	250	250	.....	.....	700	550	.....	.....	1,750	75,750	77,500
Wilmington, Cola. and Aug. R. R.:														
City of Columbia	1.30	20,214 00	26,278	7,500	.....	.....	.....	.....	1,260	.....	.....	8,760	26,278	35,038
Columbia	2.39	.....	48,311	.....	.....	.....	.....	.....	.....	.....	.....	.....	48,311	48,311
Lower	22.57	.....	456,230	1,800	700	.....	.....	.....	1,460	.....	10	3,970	456,230	460,200
Total W., C. and A. R. R.	26.26	.....	530,819	9,300	700	.....	.....	.....	2,720	.....	10	12,730	530,819	543,549
South Bend Extension R. R.:														
Center	11.08	12,000 00	132,960	40	.....	.....	.....	.....	.....	.....	.....	40	132,960	133,000
City of Columbia	2.17	.....	26,040	22,765	2,000	.....	.....	.....	.....	26,000	.....	50,765	26,040	76,805
Columbia, No. 2	6.51	.....	78,120	85	.....	.....	.....	.....	750	.....	.....	835	78,120	78,955
Columbia, No. 4	1.07	.....	12,840	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,840	12,840
Total South Bound Exten. R. R.	20.83	.....	249,960	22,890	2,000	.....	.....	.....	750	26,000	.....	51,640	249,960	301,600
Union Station Co.:														
City of Columbia	.....	.....	.....	60,000	.....	.....	.....	.....	.....	.....	.....	60,000	.....	60,000
Total railroads in Richland Co.	129.505	.....	$2,177,990	$102,175	$6,210	$22,275	.....	$700	$53,945	$28,200	$65	$213,570	$2,177,990	$2,391,560
SALUDA COUNTY.														
Charlotte, Cola. and Augusta R. R.:														
Norris	10.65	$20,284 80	$216,033	$880	$440	.....	.....	.....	$780	.....	.....	$2,100	$216,033	$218,133
Mobley	3.95	.....	80,125	500	.....	.....	.....	.....	20	.....	.....	520	80,125	80,645
Total C., C. and A. R. R.	14.60	.....	296,158	1,380	440	.....	.....	.....	800	.....	.....	2,620	296,158	298,778
Augusta Northern R. R.:														
Saluda County	11.20	2,000 00	22,400	800	500	.....	.....	.....	.....	.....	.....	1,300	22,400	23,700
Total Augusta Northern R. R.	11.20	.....	22,400	800	500	.....	.....	.....	.....	.....	.....	1,300	22,400	23,700
Total railroads in Saluda Co.	25.80	.....	318,558	2,180	940	.....	.....	.....	$800	.....	.....	$3,920	$318,558	$322,478

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
SPARTANBURG COUNTY.														
Car., Clinch. and O. Ry. of S. C.:														
Cherokee	9.123	$20,000 00	$182,560	$1,950	$300	.....	$100	.....	$700	.....	$1,240	$4,290	$182,560	$186,850
Spartanburg	5.915	.....	118,300	.....	.....	.....	.....	.....	.....	.....	1,030	1,030	118,300	119,330
City of Spartanburg	1.420	.....	28,400	110	300	.....	.....	.....	3,500	.....	14,560	18,470	28,400	46,870
Total C., C. and O. Ry. of S. C.	16.463	.....	329,260	2,060	600	.....	100	.....	4,200	.....	16,830	23,790	329,260	353,050
Atlanta and Charlotte A. L. R. R.:														
District No. 50	2.43	40,000 00	97,200	1,550	550	.....	.....	.....	260	.....	.....	2,360	97,200	99,560
District No. 38	1.72	.....	68,800	1,335	.....	.....	.....	.....	.....	.....	.....	1,335	68,800	70,185
District No. 28	3.39	.....	135,600	.....	.....	.....	.....	.....	130	.....	.....	130	135,600	135,730
District No. 56	.53	.....	21,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,200	21,200
District No. 84	.61	.....	24,400	.....	.....	.....	.....	.....	.....	.....	.....	.....	24,400	24,400
District No. 34	2.95	.....	118,000	15,630	600	.....	.....	.....	3,200	.....	.....	19,460	118,000	137,460
Valley Falls District	1.91	.....	76,400	800	1,650	.....	.....	.....	1,805	.....	.....	4,255	76,400	80,655
District No. 70	.30	.....	12,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,000	12,000
District No. 2	3.30	.....	132,000	550	.....	.....	.....	.....	20	.....	.....	570	132,000	132,570
District No. 42	2.05	.....	82,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	82,000	82,000
District No. 48	3.14	.....	125,600	550	550	.....	.....	.....	395	.....	.....	1,495	125,600	127,095
Duncan District	3.56	.....	142,400	440	.....	.....	.....	.....	.....	.....	.....	440	142,400	142,840
Zoah District	1.97	.....	78,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	78,800	78,800
District No. 79	.67	.....	26,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	26,800	26,800
Total A. and C. A. L. Ry.	28.53	.....	1,141,200	20,935	3,350	.....	.....	.....	5,810	.....	.....	30,095	1,141,200	1,171,295
Asheville and Spartanburg R. R.:														
Spartanburg	2.43	18,448 32	44,829	.....	.....	.....	.....	.....	20,000	.....	1,700	21,700	44,829	66,529
Beech Springs	7.20	.....	132,828	.....	220	.....	.....	.....	100	.....	.....	320	132,828	133,148
Campobello	13.76	.....	253,849	1,880	.....	.....	.....	.....	755	.....	.....	2,635	253,849	256,484
Total Asheville and Spartanburg.	23.39	.....	431,506	1,880	220	.....	.....	.....	20,855	.....	1,700	24,655	431,506	456,161

Spartanburg, Union and Cola. R. R.:														
Spartanburg School District	1.55	14,240 64	22,073										22,073	22,073
Cooperative District	4.66		66,361	15,330					880	$4,270		20,480	66,361	86,841
Pacolet District	3.60		51,266	1,080								1,080	51,266	52,346
Rich Hill District	3.31		47,137						240			240	47,137	47,377
Total S., U. and C. R. R.	13.12		186,837	16,410					1,120	4,270		21,800	186,837	208,637
Charleston and W. Carolina Ry.:														
Woodruff	8.65	8,500 00	73,525	500	800				50			1,350	73,525	74,873
Walnut Grove	7.14		60,690	400					300			700	60,690	61,390
Reidville	5.56		47,260	700	500				300			1,500	47,260	48,760
Spartanburg	3.41		28,985	6,500	200				650			7,350	28,985	36,335
Cross Anchor	2.07		17,595	700								700	17,595	18,295
Total C. and W. C. Ry.	26.83		228,055	8,800	1,500				1,300			11,600	228,055	239,655
Piedmont and Northern Ry.: :														
Beech Springs	14.91	15,000 00	223,650	2,600								2,600	223,650	226,250
Spartanburg	3.16		47,400	8,950				200	13,200			22,350	47,400	69,750
Total Piedmont and N. Ry.	18.07		271,050	11,550				200	13,200			24,950	271,050	296,000
Total R. R. in Spartanburg Co.	126.403		$2,587,908	$61,635	$5,670		$100	$200	$46,485	$4,270	$18,530	$136,890	$2,587,908	$2,724,798
SUMTER COUNTY.														
Central Railroad of S. C.:														
Concord	6.74	$12,872 60	$86,761	$330	$660				$473			$1,463	$86,761	$88,224
Sumter	2.30		29,607										29,607	29,607
Total Central R. R. of S. C.	9.04		116,368	330	660				473			1,463	116,368	117,831
M. and A. R. R. (Darlington Br.:														
Sumter	3.60	9,607 20	34,802	700					198			898	34,802	35,700
Swimming Pens	5.40		52,202										52,202	52,202
Total M. and A. (Darlington Br.)	9.00		87,004	700					198			898	87,004	87,902
Manchester and Augusta R. R.:														
Sumter	3.83	16,181 40	61,975										61,975	61,975
Privateer	8.12		131,393	400					293			693	131,393	132,086
Manchester	.74		11,974										11,974	11,974
Total M. and A. R. R.	12.69		205,342	400					293			693	205,342	206,035
S. C. and G. R. R. Camden Br.:														
Manchester	4.50	10,512 00	47,304						100			100	47,304	47,404
Middleton	6.50		68,328	110								110	68,328	68,433
Rafting Creek	4.40		46,253	220					400			620	46,253	46,873

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Statesburg	6.60	.....	69,379	420	400	.....	.....	.....	725	.....	.....	1,545	69,379	70,924
Total S. C. and G. (Camden Br.)	22.00	.....	231,264	750	400	.....	.....	.....	1,225	.....	.....	2,375	231,264	233,639
Wilmington, Cola. and Aug. R. R.:														
Mayesville	4.86	20,214 00	98,240	2,500	.....	.....	.....	.....	230	.....	.....	2,730	98,240	100,970
Sumter	12.01	.....	242,770	14,125	3,600	.....	.....	.....	2,000	.....	.....	19,725	242,770	262,495
Middleton	10.37	.....	209,619	910	.....	.....	.....	.....	530	.....	.....	1,440	209,619	211,059
Total W., C. and A. R. R.	27.24	.....	550,629	17,535	3,600	.....	.....	.....	2,760	.....	.....	23,895	550,629	574,524
Northwestern R. R. of S. C.:														
Privateer	6.70	3,000 00	20,100	100	100	.....	.....	.....	.....	.....	.....	200	20,100	20,300
Sumter	6.37	3,000 00	19,110	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,110	19,110
Providence	8.48	3,000 00	25,440	300	.....	.....	.....	.....	.....	.....	.....	300	25,440	25,740
Providence (Branch)	4.83	1,000 00	4,830	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,830	4,830
Rafting Creek	6.66	3,000 00	19,980	300	200	.....	.....	.....	.....	.....	.....	500	19,980	20,480
Total N. W. R. R. of S. C.	33.04	.....	89,460	700	300	.....	.....	.....	.....	.....	.....	1,000	89,460	90,460
Sumter and Wateree R. R.:														
Manchester	7.60	7,512 00	57,091	275	.....	.....	.....	.....	.....	.....	.....	275	57,091	57,366
Privateer	4.00	.....	30,048	550	.....	.....	.....	.....	.....	.....	.....	550	30,048	30,598
Sumter	4.21	.....	31,626	3,080	375	.....	.....	.....	500	.....	.....	3,955	31,626	35,581
Total Sumter and Wateree R. R.	15.81	.....	118,765	3,905	375	.....	.....	.....	500	.....	.....	4,780	118,765	123,545
Carolina, Atlantic and Western Ry.:														
Providence	8.01	4,500 00	36,045	.....	.....	.....	.....	.....	.....	.....	.....	.....	36,045	36,045
Sumter	3.38	.....	15,210	2,825	.....	.....	.....	$100	.....	$300	.....	3,225	15,210	18,435

Total C., A. and W. Ry.	11.39		51,255	2,825				100		300		3,225	51,255	54,480
Total railorads in Sumter Co.	140.21		$1,450,087	$27,145	$5,335			$100	$5,449	$300		$38,329	$1,450,087	$1,488,416
UNION COUNTY.														
Ga., Carolina and Northern Ry.:														
Fish Dam	11.00	$14,000 00	$154,000	$1,895					$1,500			$3,395	$154,000	$157,395
Santuc	2.97		41,580	300					300			600	41,580	42,180
Total Ga., Car. and N. Ry.	13.97		195,580	2,195					1,800			3,995	195,580	199,575
Lockhart Railroad:														
Jonesville	1.27	2,136,00	2,713	275								275	2,713	2,988
Pinckney	12.55		26,807	220	$110				150			480	26,807	27,287
Total Lockhart Railroad	13.82		29,520	495	110				150			755	29,520	30,275
Union and Glenn Springs R. R.:														
Union Township	3.50	2,000 00	7,000	2,500	150			$400	900		$600	4,550	7,000	11,550
Union School District No. 11	4.00		8,000										8,000	8,000
Santuc and Fish Dam	11.70		23,400										23,400	23,400
Total U. and G. S. R. R.	19.20		38,400	2,500	150			400	900		600	4,550	38,400	42,950
Spartanburg, U. and C. R. R.:														
No. 7	9.06	14,240 64	129,020	220					530	$150		900	129,020	129,920
No. 6	7.57		107,802	440					185			625	107,802	108,427
No. 5	8.51		121,188	4,200	320				550			5,070	121,188	126,258
No. 1	10.05		143,118	330	110				295			735	143,118	143,853
Total S., U. and C. R. R.	35.19		501,128	5,190	430				1,560	150		7,330	501,128	508,458
Total railroads in Union Co.	82.18		$764,628	$10,380	$690			$400	$4,410	$150	$600	$16,630	$764,628	$781,258
WILLIAMSBURG COUNTY.														
Northeastern Railroad:														
Penn	2.90	$29,000 00	$84,100	$990								$990	$84,100	$85,090
Laws	11.06		320,740	1,760	$1,100				$1,716			4.576	320,740	325,316
Kingstree	2.02		58,580	3,960	880				665			5,505	58,580	64,085
Kings	4.09		118,610										118,610	118,610
Bridge	7.19		208,510	990	550				814			2,354	208,510	210,864
Total Northeastern R. R.	27.26		790,540	7,700	2,530				3,195			13,425	790,540	803,965
Central Railroad of S. C.:														
Laws	4.07	12,872 60	52,391						100			100	52,391	52,491
Hope	7.34		94,485	825					693			1,518	94,485	96,003
Total Central R. R. of S. C.	11.41		146,876	825					793			1,618	146,876	148,494

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Georgetown and Western R. R.:														
Johnson	12.82	7,000 00	89,740	2,070	.....	.....	.....	.....	.....	$40	.....	2,110	89,740	91,850
Mingo	13.50	7,000 00	94,500	200	.....	.....	.....	.....	200	.....	.....	400	94,500	94,900
Williamsburg County	18.192	5,000 00	90,960	1,100	250	.....	.....	.....	.....	.....	.....	1,350	90,960	92,310
Total Georgetown and W. R. R.	44.512	.....	275,200	3,370	250	.....	.....	.....	200	40	.....	3,860	275,200	279,060
Total R. R. in Williamsburg Co.	83.182	.....	$1,212,616	$11,895	$2,780	.....	.....	.....	$4,188	$40	.....	$18,903	$1,212,616	$1,231,519
YORK COUNTY.														
Charlotte, Cola. and Aug. R. R.:														
Fort Mill	8.77	$21,043 20	$184,549	$1,210	$440	.....	.....	.....	$485	.....	.....	$2,135	$184,549	$186,684
Ebenezer	3.95	.....	83,121	.....	.....	.....	.....	.....	30	.....	.....	30	83,121	83,151
Catawba	3.70	.....	77,859	13,100	.....	.....	.....	.....	185	.....	.....	13,285	77,859	91,144
Bethesda	6.18	.....	130,046	500	440	.....	.....	.....	310	.....	.....	1,250	130,046	131,296
Total C., C. and A. R. R.	22.60	.....	475,575	14,810	880	.....	.....	.....	1,010	.....	.....	16,700	475,575	492,275
S. C. and G. Extension R. R.:														
York	12.50	7,512 00	93,900	1,495	110	.....	.....	.....	460	.....	.....	2,065	93,900	95,965
Ebenezer	8.20	.....	61,599	.....	.....	.....	.....	.....	.....	.....	.....	.....	61,599	61,599
Broad River	11.70	.....	87,890	730	110	.....	.....	.....	205	.....	.....	1,045	87,890	88,935
Catawba	11.10	.....	83,333	630	500	.....	.....	.....	1,050	.....	3,060	5,240	83,383	88,623
Total S. C. and G. E. R. R.	43.50	.....	326,772	2,855	720	.....	.....	.....	1,715	.....	3,060	8,350	326,772	335,122
Georgia, Caro and Northern Ry.:														
Catawba	7.94	14,000 00	111,160	800	.....	.....	.....	.....	950	.....	50	1,800	111,160	112,960
Total Ga., Caro. and N. Ry.	7.94	.....	111,160	800	.....	.....	.....	.....	950	.....	50	1,800	111,160	112,960

Carolina and Northwestern Ry.:														
Bethesda	9.00	3,000 00	27,000	300	650	.....	.....	.....	.....	.....	.....	950	27,000	27,950
York	8.40	.....	25,200	2,400	.....	.....	.....	.....	750	800	.....	3,950	25,200	29,150
Kings Mountain	9.85	.....	29,550	1,075	.....	.....	.....	.....	.....	.....	.....	1,075	29,550	30,625
Total C. and N. W. Ry.	27.25	.....	81,750	3,775	650	.....	.....	.....	750	800	.....	5,975	81,750	87,725
Catawba Valley Railway:														
Catawba	1.59	3,000 00	4,770	250	.....	.....	.....	.....	50	.....	.....	300	4,770	5,070
Total Catawba Valley Ry.	1.59	.....	4,770	250	.....	.....	.....	.....	50	.....	.....	300	4,770	5,070
Total railroads in York Co.	102.88	.....	$1,000 027	$22,490	$2,250	.....	.....	.....	$4,475	$800	$3,110	$33,125	$1,000,027	$1,033,152
Total railroads in South Caro.	3776.154	.....	46,160,256	$933,324	$325,926	$65,150	$1,800	$69,769	$418 142	$187,940	$144 911	$2146,962	46,160,256	48,337,218

TABLE NO. 9.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.

Railroad Property by Counties.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Abbeville	70.98	.....	$763,116	$10,747	$1,515	$5,750	$300	$2,800	$5,018	$375	$100	$26,605	$763,116	$789,721
Aiken	130.00	.....	1,633,668	21,910	2,690	.....	.....	23,800	13,890	.....	.....	62,290	1,633,668	1,695,958
Anderson	98.43	.....	1,066,070	56,235	2,170	.....	.....	200	9,045	.....	.....	67,650	1,066,070	1,133,720
Bamberg	66.22	.....	871,209	7,820	1,770	.....	.....	100	4,325	.....	.....	14,015	871,209	885,224
Barnwell	13.550	.....	1,877,223	23,690	4,710	.....	.....	50	8,774	1,360	175	38,759	1,877,223	1,915,982
Beaufort	51.54	.....	418,962	7,940	2,300	.....	.....	4,700	1,870	.....	15,000	31,810	418,962	450,772
Berkeley	87.56	.....	1,664,160	6,455	3,800	.....	.....	.....	5,109	.....	105	15,469	1,664,160	1,679,629
Calhoun	33.74	.....	585,361	4,180	1,650	.....	.....	.....	1,718	.....	25	7,573	585,361	592,934
Charleston	139.02	.....	1,538,908	138,408	210,270	8,000	.....	.....	78,500	126,835	100,050	662,063	1,538,908	2,200,971
Cherokee	47.794	.....	1,159.671	7,280	960	.....	.....	.....	1,505	.....	430	10,175	1,159.671	1,169.846
Chester	102.46	.....	1,007,192	17,436	1,565	.....	.....	.....	6,095	4,050	50	29,196	1,007,192	1,036,388
Chesterfield	116.93	.....	815,041	18,095	3,140	3,200	.....	195	9,094	175	2,135	36.034	815,041	851,075
Clarendon	82.27	.....	536,349	9,220	940	.....	.....	.....	3,015	.....	.....	13,175	536,349	549,524
Colleton	92.03	.....	832,544	6,845	926	.....	.....	.....	2,825	.....	566	11,162	832,544	843,706
Darlington	116.33	.....	910,204	34,380	1,500	.....	.....	500	7,970	100	.....	44,450	910,204	954,654
Dillon	80.74	.....	740,152	13,150	925	.....	.....	235	2.266	500	.....	17,076	740,152	757 228
Dorchester	42.07	.....	805,862	6,135	385	.....	.....	.....	2,860	.....	.....	9,380	805,862	815,242

TABLE NO. 9.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

Railroad Property by Counties.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Edgefield	27.62	.....	356,785	5,040	1,440	.....	.....	.....	1,210	.....	.....	7,690	356,785	364,475
Fairfield	61.28	.....	1,088,929	6,345	2,490	.....	.....	.....	4,065	.....	165	13,065	1,088,929	1,101,994
Florence	113.86	.....	1,800,263	33,430	9,005	.....	.....	27,900	35,063	200	.....	111,598	1,800,263	1,911,861
Georgetown	32.195	.....	189,395	6,100	5,400	5,250	.....	1,175	9,505	12,000	.....	39,430	189,395	228,825
Greenville	99.89	.....	1,502,304	54,500	7,060	13,500	.....	3,020	18,925	1,160	.....	98,165	1,502,304	1,600,469
Greenwood	100.68	.....	1,173,747	23,565	2,865	.....	.....	200	10,525	900	100	38,155	1,173,747	1,211,902
Hampton	88.38	.....	905,166	6,440	1,290	.....	.....	300	3,465	.....	.....	11,495	905,166	916,661
Horry	60.75	.....	357,199	4,300	2,240	.....	.....	.....	730	.....	.....	7,270	357,199	364,469
Jasper	88.34	.....	1,248,719	3,153	1,380	.....	.....	50	3,160	.....	.....	7,743	1,248,719	1,256,462
Kershaw	74.11	.....	723,191	18,595	1,930	.....	.....	.....	8,535	825	.....	29,885	723,191	753,076
Lancaster	43.65	.....	344,417	4,700	465	25	.....	50	695	.....	.....	5,935	344,417	350,352
Laurens	96.02	.....	931,180	24,150	3,400	.....	.....	.....	4,100	2,700	.....	34,350	931,180	965,530
Lee	60.60	.....	446,387	13,625	530	.....	.....	66	1,398	.....	85	15,704	446,387	462,001
Lexington	113.815	.....	1,465,741	6,810	4,410	6,950	1,400	1,500	9,455	100	2,070	32,695	1,465,741	1,498,436
Marion	80.41	.....	924,325	14,655	1,525	200	.....	500	4,728	475	.....	22,083	924,325	946,408
Marlboro	101.04	.....	$759,088	$23,610	$385	.....	.....	$208	$3,258	$825	$1,100	$29,886	$759,088	$788,974
McCormick	48.37	.....	401,045	4,400	2,500	.....	.....	500	1,700	.....	.....	9,100	401,045	410,145
Newberry	73.11	.....	791,540	13,305	2,010	.....	.....	.....	1,625	1,300	100	18,340	791,540	809,880
Oconee	45.15	.....	1,125,250	3,860	825	.....	.....	.....	1,445	.....	.....	6,130	1,125,250	1,131,380
Orangeburg	147.95	.....	1,797,729	24,535	8,635	.....	.....	220	9,174	.....	350	42,914	1,797,729	1,840,643
Pickens	36.21	.....	1,090,350	4,330	550	.....	.....	100	1,750	300	.....	7,080	1,090,350	1,097,430
Richland	129.505	.....	2,177,990	102,175	6,210	22,275	.....	700	53,945	28,200	65	213,570	2,177,990	2,391,560
Saluda	25.80	.....	318,558	2,180	940	.....	.....	.....	800	.....	.....	3,920	318,558	322,478
Spartanburg	126.403	.....	2,587,908	61,635	5,670	.....	100	200	46,485	4,270	18,530	136,890	2,587,908	2,724,798
Sumter	140.21	.....	1,450,087	27,145	5,335	.....	.....	100	5,449	300	.....	38,329	1,450,087	1,488,416
Union	82.18	.....	764,628	10,330	690	.....	.....	400	4,410	150	600	16,630	764,628	781,258
Williamsburg	83.182	.....	1,212,616	11,895	2,780	.....	.....	.....	4,188	40	.....	18,903	1,212,616	1,231 519
York	102.88	.....	1,000,027	22,490	2,250	.....	.....	.....	4,475	800	3,110	33,125	1,000,027	1,033,152
Totals	3,776.154	.....	$46,160,256	$933,324	$325,926	$65,150	$1,800	$69,769	$418,142	$187,940	$144,911	$2,146,962	$46,160,256	$48,307,218

TABLE NO. 10.—ASSESSED VALUE OFRAILROAD PROPERTY IN SOUTH CAROLINA BY RAILROADS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.

Railroad Property by Systems.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Atlantic Coast Line R. R. System:														
Ashley River R. R.	3.79	$22,633 56	$85,781	$330	$655	.....	.....	.....	$1,260	.....	.....	$2,245	$85,781	$88,026
Central R. R. of S. C.	40.20	12,872 60	517,478	5,675	1,100	.....	.....	.....	2,905	.....	.....	9,680	517,478	527,158
Charleston and Savannah R. R.	85.64	22,633 56	1,938,338	9,228	4,495	.....	.....	.....	10,922	.....	.....	24,645	1,938,338	1,962,983
Char. and Savannah (Spur Tracks)	33.09	536 88	17,765	.....	.....	.....	.....	.....	500	.....	.....	500	17,765	18,265
Char. and Sav. (Youngs Island Br.)	5.69	8,064 50	45,887	1,270	.....	.....	.....	.....	1,900	.....	.....	3,170	45,887	49,057
Charleston and W. Caro. Ry.	117.09	8,500 00	995,265	21,060	5,900	.....	.....	.....	3,300	.....	.....	30,260	995,265	1,025,525
Charleston and W. Caro. Ry.	203.55	8,000 00	1,628,400	54,330	9,200	.....	.....	5,200	7,900	.....	15,000	91,630	1,628,400	1,720,030
Cheraw and Darlington R. R.	39.32	11,269 90	443,132	13,800	500	.....	.....	.....	1,910	.....	.....	16,210	443,132	459,342
Cheraw and Darlington (Gibson Br.)	35.95	12,872 60	462,770	7,710	850	.....	.....	33	5,450	.....	.....	14,043	462,770	476,813
Cheraw and Darlington (Salisbury Br.)	10.75	11,269 90	121,151	500	330	.....	.....	.....	473	.....	.....	1,303	121,151	122,454
Conway, Coast and Western R. R.	30.09	1,500 00	45,135	550	100	.....	.....	.....	350	.....	.....	1,000	45,135	46,135
Florence Railroad	25.03	25,859 64	647,266	9,200	400	.....	.....	.....	1,916	.....	.....	11,516	647,266	658,782
Florence R. R. (Latta Br.)	19.78	8,064 50	159,516	8,000	275	.....	.....	.....	1,083	.....	.....	9,358	159,516	168,874
Green Pond, Walterboro and B. R. R.	14.00	11,218 90	157,065	1,830	176	.....	.....	.....	410	.....	440	2,856	157,065	159,921
Hartsville Railroad	10.05	4,114 62	41,352	3,450	500	.....	.....	.....	3,250	.....	.....	7,200	41,352	48,552
Manchester and Augusta R. R.	99.00	16,181 40	1,601,958	18.880	5,320	.....	.....	.....	8,258	.....	125	32,583	1,601,958	1,634.541
M. and A. R. R. (Darlington Br.)	37.64	9,667 20	363.872	6,600	730	.....	.....	66	426	.....	10	7,832	363,872	371,704
M. and A. R. R. (Lucknow Br.)	16.73	3,725 22	62,323	4,750	200	.....	.....	.....	330	.....	75	5,355	62,323	67,678
M. and A. R. R. (Pregnall Br.)	40.85	8,013 50	327,351	6,990	1,390	.....	.....	.....	1,520	.....	.....	9,900	327,351	337,251
M. and A. R. R. (Ferguson Br.)	5.58	8,013 50	44,715	800	.....	.....	.....	.....	30	.....	250	1,080	44,715	45,795
Northeastern Railroad	101.72	29,000 00	2,949,880	65,673	12,750	.....	.....	.....	26,830	58,500	20,255	184,008	2,949,880	3,133,888
South Carolina Pacific R. R.	10.58	12,821 60	135,652	5,500	.....	.....	.....	.....	683	.....	1,100	7,283	135,652	142,935
Walterboro and Western R. R.	23.80	3,697 02	87,989	3,360	200	.....	.....	.....	687	.....	126	4,373	87,989	92,362
Wil., Cola. and Augusta R. R.	111.76	20,214 00	2,259,116	59,785	14,065	.....	.....	27,500	36,315	.....	10	137,675	2,259,116	2,396,791
W., C. and A. R. R. (Double Track)	12.23	34,200 00	418,266	825	.....	.....	.....	.....	490	.....	.....	1,315	418,266	419,581
W., C. and A. R. R. (Conway Br.)	25.22	8,013 50	202,100	3,750	1,700	.....	.....	.....	380	.....	.....	5,830	202,100	207,930
Total Atlantic Coast Line System.	1,157.13	.....	$15,759,523	$313,846	$60,836	.....	.....	$32,799	$119,478	$58,500	$37,391	$622,850	$15,759,523	$16,382,373

TABLE NO. 10.—ASSESSED VALUE OFRAILROAD PROPERTY IN SOUTH CAROLINA BY RAILROADS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

Railroad Property by Systems.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Seaboard Air Line System:														
Caro., Atlantic and Western R. R....	121.64	$4,500 00	$547,380	$32,180	$585	.....	.....	$1,075	$3,080	$625	.....	$37,545	$547,380	$584,925
Catawba Valley Railroad.....	21.43	3,000 00	64,290	4,206	100	.....	.....	.....	810	.....	.....	5,116	64,290	69,406
Chesterfield and Kershaw R. R.....	54.91	12,000 00	658,920	13,710	3,735	.....	.....	.....	8,506	825	335	27,111	658,920	686,031
Georgia, Carolina and Northern R. R.	135.71	14,000 00	1,899,940	25,582	3,495	5,750	300	2,800	13,723	8,025	200	59,875	1,899,940	1,959,815
Georgetown and Western R. R.....	36.177	5,000 00	180,885	5,100	1,250	.....	.....	.....	5,700	12,000	.....	24,050	180,885	204,935
Georgetown and Western R. R.....	157.33	7,000 00	1,101,310	74,975	4,785	13 250	.....	1,585	12,445	1,265	100	108,405	1,101,310	1,209,715
Florida, Central and Peninsular R. R.	103.65	12,000 00	1,243,800	9,260	1,915	.....	.....	500	5,705	1,200	175	18,755	1,243,800	1,262,555
Jefferson Construction Co.....	88.78	5,000 00	443,900	7,000	.....	.....	.....	.....	.....	.....	.....	7,000	443,900	450,900
Palmetto Railroad	11.30	12,000 00	135,600	2,990	.....	.....	.....	.....	850	.....	400	4,240	135,600	139,840
South Bound Extension R. R.....	36.22	12,000 00	434,640	25,470	4,000	6,950	1,400	1,400	7,165	26,000	2,070	74,455	434,640	509,095
Total Seaboard Air Line System..	767.147	.....	$6,710,665	$200,473	$19,865	$25,950	$1,700	$7,360	$57,984	$49,940	$3,280	$366,552	$6,710,665	$7,077,217
Southern Railway System:														
Atlanta and Charlotte Air Line Ry...	123.01	$40,000 00	$4,920,400	$49,680	$10,960	.....	.....	.....	$21,805	$1,160	$180	$83,785	$4,920,400	$5,004,185
Asheville and Spartanburg R. R.....	24.00	18,448 32	442,760	1,880	222	.....	.....	.....	20,855	.....	1,700	24,655	442,760	467,415
Blue Ridge Railway	44.00	5,000 00	220,000	25,855	775	.....	.....	.....	1,730	.....	.....	28,360	220,000	248,360
Carolina and Cumberland Gap R. R..	23.57	3,600 00	84,852	6,460	.....	.....	.....	.....	220	.....	.....	6,680	84,852	91,532
Carolina Midland R. R.....	128.59	15,083 60	1,933,171	8,790	3,190	.....	.....	.....	4,240	260	.....	16,480	1,933,171	1,949,651
Carolina Midland (Seivern Br.).....	7.94	2,136 00	16,959	600	.....	.....	.....	.....	200	.....	.....	800	16,959	17,759
Charlotte, Cola. and Augusta R. R...	82.35	20,284 80	1,670,453	41,780	6,965	22,275	.....	.....	36,000	.....	220	107,300	3,699,017	3,806,317
Charlotte, Cola. and Augusta R. R...	96.40	21,043 20	2,023,564	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Columbia and Greenville R. R.....	116.52	14,000 00	1,631,280	25,750	3,685	.....	.....	.....	5,685	1,000	.....	36,120	1,631,280	1,667,400
Columbia and Greenville R. R.....	25.28	14,241 60	360,028	690	940	.....	.....	.....	1,670	.....	.....	3,300	360,028	363,328
Cola. and Greenville (Abbeville Br.).	11.58	5,913 60	68,479	2,070	.....	.....	.....	.....	220	.....	.....	2,290	68,479	70,769
Lockhart Railroad	13.82	2,136 00	29,520	495	110	.....	.....	.....	150	.....	.....	755	29,520	30,275
Seivern and Knoxville R. R.....	17.44	1,800 00	31,392	700	200	.....	.....	.....	30	.....	.....	930	31,392	32,322
South Carolina and Georgia R. R....	203.60	21,600 00	4,397,760	62,080	210,600	.....	.....	.....	84,055	69,785	79,800	505,320	4,397,760	4,903,080
S. C. and G. R. R. (Camden Br.)....	37.10	10,512 00	389,995	3,745	620	.....	.....	.....	3,050	.....	.....	7,415	389,995	397,410
S. C. and G. R. R. Extension.....	117.75	7,512 00	884,538	11,560	1,160	.....	.....	.....	3,255	.....	3,060	19,015	884,538	903,553

Spartanburg, Union and Cola. R. R.	68.00	14,240 64	968,363	22,800	930	.....	.....	.....	3,215	4,420	.....	31,365	968,363	999,728
Sumter and Wateree R. R.	15.81	7,512 00	118,765	3,905	375	.....	.....	.....	500	.....	.....	4,780	118,765	123,545
Total Southern Railway System	1,157.66	.....	$20,197,279	$268,840	$240,730	$22,275	.....	.....	$186,920	$76,625	$84,960	$880,350	$20,197,279	$21,077,629
Local Railroads:														
Alcolu Railroad	32.80	$1,500 00	$49,200	$1,350	.....	.....	.....	.....	.....	.....	.....	$1,350	$49,200	$50,550
Augusta-Aiken Ry. and Elec. Corp.	22.58	5,000 00	112,900	1,500	.....	.....	.....	$23,800	$6,700	.....	.....	32,000	112,900	144,900
Augusta Northern Ry	11.20	2,000 00	22,400	800	$500	.....	.....	.....	.....	.....	.....	1,300	22,400	23,700
Bamberg, Ehrhardt and W. R. R.	14.00	2,000 00	28,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	28,000	28,000
Bennettsville and Cheraw R. R.	44.75	2,000 00	89,500	5,750	350	.....	.....	.....	650	$625	.....	7,375	89,500	96,875
Branchville and Bowman R. R.	11.00	1,200 00	13,200	100	20	.....	.....	20	50	.....	.....	190	13,200	13,390
C., C. and O. Ry. of S. C.	18.087	20,000 00	361,740	2,060	600	.....	$100	.....	4,200	.....	$17,080	24,040	361,740	385,780
Carolina and Northwestern Ry	37.00	3,000 00	111,000	4,050	650	.....	.....	.....	1,250	800	.....	6,750	111,000	117,750
Carolina and Western R. R.	8.00	1,500 00	12,000	.....	.....	.....	.....	200	.....	.....	.....	200	12,000	12,200
Charleston Terminal Co.	13.33	10,000 00	133,300	.....	.....	.....	.....	.....	500	.....	.....	500	133,300	133,800
Charlotte, Monroe and Cola. R. R.	17.30	2,000 00	34,600	500	125	.....	.....	20	1,730	150	.....	2,525	34,600	37,125
Chesterfield and Lancaster R. R.	20.00	2,500 00	50,000	1,200	50	3,200	.....	100	735	.....	1,400	6,685	50,000	56,685
Chesterfield and Lancaster R. R.	16.00	2,000 00	32,000	1,000	.....	.....	.....	.....	450	.....	.....	1,450	32,000	33,450
Columbia, Newberry and L. R. R.	75.00	6,000 00	450,000	19,350	1,200	.....	.....	700	2,250	300	.....	23,800	450,000	373,800
Due West Railway	4.63	655 00	3,079	500	.....	.....	.....	.....	.....	.....	100	600	3,079	3,679
Greenville and Western Ry	23.10	2,000 00	46,200	1,950	.....	.....	.....	120	.....	.....	.....	2,070	46,200	48,270
Hampton and Branchville R. R.	24.30	1,200 00	29,160	600	.....	.....	.....	.....	.....	.....	.....	600	29,160	29,760
Hampton and B. R. R. (logging road)	5.00	400 00	2,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,000	2,000
Lancaster and Chester R. R.	28.60	2,500 00	71,500	2,100	50	25	.....	50	275	.....	.....	2,500	71,500	74,000
Marion and Southern R. R.	2.52	3,183 00	8,021	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,021	8,021
Marion and Southern R. R.	17.45	1,000 00	17,450	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,450	17,450
Northwestern R. R. of S. C.	65.30	3,000 00	195,900	3,050	800	.....	.....	.....	570	.....	.....	4,420	195,900	200,320
Northwestern R. R. of S. C.	10.59	1,000 00	10,590	250	.....	.....	.....	.....	.....	.....	.....	250	10,590	10,840
Orangeburg Railway	17.59	1,500 00	26,385	500	.....	.....	.....	100	100	.....	.....	700	26,385	27,085
Pickens Railroad	9.30	1,500 00	13,950	1,000	.....	.....	.....	100	50	300	.....	1,450	13,950	15,400
Piedmont and Northern Ry	99.11	1,500 00	1,486,650	37,805	.....	13,500	.....	3,500	30,950	.....	.....	85,755	1,486,650	1,572,405
Raleigh and Charleston R. R.	21.48	1,800 00	38,664	2,250	.....	200	.....	500	2,400	700	.....	6,050	38,664	44,714
Union and Glenn Springs R. R.	19.20	2,000 00	38,400	2,500	150	.....	.....	400	900	.....	600	4,550	38,400	42,950
Ware Shoals Railroad	5.00	1,000 00	5,000	.....	.....	.....	.....	.....	.....	.....	100	100	5,000	5,100
Union Station Co.	.....	.....	.....	60,000	.....	.....	.....	.....	.....	.....	.....	60,000	.....	60,000
Total Local Railroads	694.217	.....	$3,492,789	$150,165	$4,495	$16,925	$100	$29,410	$53,760	$2,875	$19,280	$277,210	$3,492,789	$3,769,999
Total railroads in South Carolina	3,776.154	.....	$46,160,256	$933,324	$325,926	$65,150	$1,800	$69,769	$418,142	$187,940	$144,911	$2,146,962	$46,160,256	$48,307,218

DIVISION OF RAILROAD PROPERTY IN ALLENDALE, BARNWELL AND HAMPTON COUNTIES, CAUSED BY THE CREATION OF ALLENDALE COUNTY UNDER AN ACT OF THE GENERAL ASSEMBLY OF 1919.

TOWNSHIPS IN—	Miles of Main Track.	Value Per Mile.	Value of Tracks.	Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
ALLENDALE COUNTY|														
Carolina Midland Division:														
Cane School District	2.55	$15,033 60	$38,336	$220	.....	.....	.....	.....	.....	.....	.....	$220	$38,336	$38,556
Seiglingville School District	2.84	.....	42,695	110	.....	.....	.....	.....	$105	.....	.....	215	42,695	42,910
Allendale School District	4.94	.....	74,266	.....	$440	.....	.....	.....	965	$110	.....	1,515	74,266	75,781
Barton School District	8.10	.....	121,772	200	.....	.....	.....	.....	130	.....	.....	330	121,772	122,102
Total Carolina Midland R. R.	18.43	.....	277,069	530	440	.....	.....	.....	1,200	110	.....	2,280	277,069	279,349
Charleston and W. Carolina R. R.:														
Millette	7.90	8,000 00	63,200	300	.....	.....	.....	.....	500	.....	.....	800	63,200	64,000
Baldoc	9.50	.....	76,000	1,100	500	.....	.....	.....	900	.....	.....	2,500	76,000	78,500
Allendale	9.04	.....	72,320	4,500	1,000	.....	.....	.....	500	.....	.....	6,000	72,320	78,320
Total C. and W. C. R. R.	26.44	.....	211,520	5,900	1,500	.....	.....	.....	1,900	.....	.....	9,300	211,520	220,820
Total Allendale County	44.87	.....	$488,589	$6,430	$1,940	.....	.....	.....	$3,100	$110	.....	$11,580	$488,589	$500.169
BARNWELL COUNTY.														
Carolina Midland R. R.:														
Healing Springs School District	5.14	$15,033 60	$77,272	.....	.....	.....	.....	.....	$130	.....	.....	$130	$77,272	$77,402
Blackville School District	6.56	15,033 60	98,623	$1,750	$100	.....	.....	.....	360	.....	.....	2,210	98,623	100,833
Ashley School District	3.00	.....	45,100	.....	.....	.....	.....	.....	145	.....	.....	145	45,100	45,245
Barnwell School District	5.35	.....	80,430	2,490	.....	.....	.....	.....	65	.....	.....	2,555	80,430	82,985
Morris School District	3.50	.....	52,617	200	.....	.....	.....	.....	105	.....	.....	305	52,617	52,922
Kline School District	4.45	.....	66,899	110	.....	.....	.....	.....	.....	.....	.....	110	66,899	67,009
Total Carolina Midland R. R.	28.00	.....	420,941	4,550	100	.....	.....	.....	805	.....	.....	5,455	420,941	426,396

Charleston and W. Carolina R. R.:														
Four Mile	8.93	$8,000 00	$71,440	.....	.....	.....	.....	.....	$500	.....	.....	$500	$71,440	$71,940
Bennette Springs	1.47	.....	11,760	300	.....	.....	.....	.....	.....	.....	.....	300	11,760	12,060
Total C. and W. C. R. R.	10.40	.....	83,200	300	.....	.....	.....	.....	500	.....	.....	800	83,200	84,000
Total Barnwell County	38.40	.....	$504,141	$4,850	$100	.....	.....	.....	$1,305	.....	.....	$6,255	$504,141	$510,396
HAMPTON COUNTY.														
Carolina Midland R. R.:														
Goethe	9.48	$15,033 60	$142,518	$550	$440	.....	.....	.....	$250	.....	.....	$1,240	$142,518	$143,758
Lawton	5.75	.....	86,443	.....	220	.....	.....	.....	265	.....	.....	485	86,443	86,928
Total Carolina Midland R. R.	15.23	.....	228,961	550	660	.....	.....	.....	515	.....	.....	1,725	228,961	230,686
Total Hampton County	15.23	.....	$228,961	$550	$660	.....	.....	.....	$515	.....	.....	$1,725	$228,961	$230,686

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919, BY COUNTIES AND TOWNSHIPS.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Abbeville	Due West Water, Light and Power Co.:		
	Due West	$3,000	
	Savannah River Power Co.:		
	Abbeville	4,450	
	Lowndesville	6,000	
	Smithville	2,780	
	Total	$13,230	
	Total for Abbeville County		$16,230
Aiken	Carolina Light and Power Co.:		
	District No. 1	$13,005	
	District Nos. 22 and 26	43,540	
	Total	$56,545	
	Georgia-Carolina Power Co.:		
	North Augusta, Town	$7,075	
	Schultz, No. 66	2,256	
	Schultz, No. 49	3,236	
	Langley	5,932	
	Gregg	1,593	
	Total	$20,142	
	North Augusta Water and Gas Co.:		
	Schultz	13,100	
	Total for Aiken County		$89,787
Anderson	Anderson City Gas Co.:		
	Anderson City	$19,850	
	Belton Power Co.:		
	Belton School District	17,055	
	Calhoun School District	2,510	
	Oak Grove School District	2,355	
	College School District	3,040	
	Friendship School District	11,225	
	Total	$36,185	
	Pendleton Electric Light Co.:		
	Pendleton	3,000	
	Savannah River Power Co.:		
	Anderson City	3,300	
	Corner	112,430	
	Total	$115,730	
	Southern Power Co.:		
	Anderson City	$1,615	
	Centerville	2,975	
	Varrenes	1,025	
	Broadway	10,550	
	Belton	3,400	
	Honea Path	350	
	Total	$19,915	
	Southern Public Utilities Co.:		
	Anderson, No. 17	$44,330	
	Centerville, No. 17	3,008	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Anderson.—Con. ..	Fork	24,640	
	Pendleton	119,559	
	Total	$191,537	
	Iva Lighting System	$3,000	
	West Pelzer Public Service Co.:		
	West Pelzer, No. 8	670	
	Total for Anderson County		$389,387
Bamberg	Edisto Public Service Co.:		
	Denmark, Town	$10,125	
	Total for Bamberg County		$10,125
Charleston	Charleston Consolidated Ry. and Lighting Co.	$29,105	
	Charleston-Edison Light and Power Co.	195,575	
	Charleston Gas and Light Co.	556,305	
	Total	$780,985	
	North Charleston Water and Light Corporation:		
	Goose Creek	$5,160	
	Total for Charleston County		$786,145
Cherokee	Great Falls Power Co.:		
	Cherokee, No. 4	$444,242	
	Gowdeysville, No. 20	114,248	
	Drayton, No. 17	500	
	Total	$558,990	
	South Carolina Light, Power and Railway Co.:		
	Gaffney City	$13,295	
	Limestone, No. 10	12,415	
	Limestone, No. 12	74,380	
	Limestone, No. 13	5,990	
	Morgan, No. 23	4,835	
	Morgan, No. 26	2,415	
	Cherokee, No. 6	263,747	
	Cherokee, No. 9	1,210	
	Total	$378,287	
	Southern Power Co.:		
	Cherokee, No. 8	$13,810	
	Draytonville, No. 17	2,125	
	Gowdeysville, No. 20	1,485	
	Limestone	9,030	
	Limestone, No. 26	1,760	
	White Plains, No. 26	1,780	
	Morgan, No. 26	2,355	
	Total	$32,345	
	Total for Cherokee County		$969,622
Chester	Great Falls Power Co.:		
	Great Falls, No. 23	$816,490	
	Lockhart Power Co.:		
	Baton Rouge	$30,000	
	Southern Power Co.:		
	Baton Rouge, No. 5	$19,120	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Chester.—Con. ...	Blackstock, No. 7	5,100	
	Chester, No. 1	13,055	
	Chester	11,050	
	Great Falls, No. 23	20,390	
	Great Falls	4,940	
	Hazelwood, No. 4	10,270	
	Landsford, No. 3	40,000	
	Rossville, No. 6	22,600	
	Rossville, Nos. 6 and 23	15,300	
	Fort Lawn, No. 17	5,800	
	Total	$167,625	
	Southern Public Utilities Co.:		
	Chester Lighting System	$16,400	
	Fort Lawn Lighting System	400	
	Total	$16,800	
	Union Manufacturing and Power Co.:		
	District No. 14	41,875	
	Wateree Power Co.:		
	Landsford, No. 14	6,480	
	Fort Lawn, No. 17	3,900	
	Rossville, No. 6	9,230	
	Great Falls	8,480	
	Total	$28,090	
	Wateree Electric Co.:		
	Rossville, No. 6	$450,765	
	Total for Chester County		$1,551,555
Chesterfield	McBee Electric Co.:		
	McBee, Town	$1,000	
	Yadkin River Power Co.:		
	Cheraw, Graded	18,500	
	Total for Chesterfield County		$19,500
Clarendon	Manning Light and Ice Co.:		
	Manning, Town	$7,850	
	Total for Clarendon County		$7,850
Darlington	Carolina Gas and Electric Co.:		
	Darlington, No. 7	$55,868	
	Hartsville Electric and Water Co.:		
	Hartsville, No. 32	12,780	
	Total for Darlington County		$68,648
Dorchester	Carolina Gas and Electric Co.:		
	S. S. D.	28,413	
	Total for Dorchester County		$28,413
Edgefield	City of Augusta, Georgia:		
	Merriweather	$35,000	
	Georgia-Carolina Power Co.	95,715	
	Boyd Utilities Plant:		
	Johnston, Town	6,242	
	Total for Edgefield County		$136,957

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Fairfield	Great Falls Power Co.:		
	No. 3-20	$432,750	
	Parr Shoals Power Co.:		
	No. 11	545,265	
	No. 32	35,600	
	Total	$580,865	
	Southern Power Co.:		
	No. 22	$2,550	
	Wateree Power Co.:		
	No. 5	23,500	
	No. 20	7,990	
	No. 22	28,900	
		2,218	
	Total	$62,608	
	Total for Fairfield County		$1,078,773
Florence	Carolina Gas and Electric Co.:		
	Florence, City	$112,110	
	Timmonsville, Town	20,545	
	Total	$132,655	
	Florence Gas Co.:		
	Florence, City	$12,540	
	Total for Florence County		$145,195
Georgetown	Black River Water Co.: :		
	Georgetown, City	$35,700	
	No. 4	6,300	
	Total	$42,000	
	Georgetown Railway and Light Co.:		
	Georgetown, City	$20,000	
	Total for Georgetown County		$62,000
Greenville	Cedar Falls Light and Power Co	$12,000	
	Belton Power Co.:		
	Dunklin	99,315	
	Enoree Power Co.:		
	Fountain Inn	2,275	
	Simpsonville	425	
	Gantt	850	
	Total	$3,550	
	Southern Public Utilities Co.:		
	Greenville Gas Plant, Greenville City	$44,000	
	Electric System, Greenville City	110,000	
	Electric System, Greers	1,600	
	Total	$155,600	
	Greenville-Carolina Power Co.:		
	Greenville, City	$17,300	
	Greenville	122,640	
	Paris Mountain, No. 10-C	4,660	
	Paris Mountain, No. 10-A	2,300	
	Total	$146,900	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Greenville.—Con.	Southern Power Co.:		
	Greenville	$51,410	
	Chick Springs, No. 9	17,050	
	Chick Springs, No. 9-B	4,900	
	Total	$73,360	
	Total for Greenville County		$490,725
Greenwood	Savannah River Power Co.:		
	No. 12	$880	
	No. 18	2,560	
	Total	$3,440	
	Southern Power Co.:		
	Ninety-Six, No. 13	$8,500	
	Ninety-Six, No. 19	3,400	
	Ninety-Six, No. 20	2,550	
	Greenwood, No. 16	6,800	
	Greenwood, No. 18	10,335	
	Total	$31,585	
	Total for Greenwood County		$35,025
Horry	Quattlebaum Light and Ice Co.:		
	Conway, Town	$5,120	
	Total for Horry County		$5,120
Kershaw	Wateree Power Co.:		
	Flat Rock, No. 10	$27,590	
	Flat Rock, No. 9	28,750	
	Wateree, No. 16	27,880	
	Total	$84,220	
	Southern Power Co.:		
	Flat Rock	$22,110	
	Total for Kershaw County		$106,330
Lancaster	Great Falls Power Co.:		
	Cedar Creek	$123,635	
	Lancaster Light and Power Co.:		
	Gills Creek, Lancaster Graded	5,000	
	Southern Power Co.:		
	Gills Creek	23,085	
	Cane Creek	4,250	
	Cedar Creek	21,250	
	Total	$48,585	
	Wateree Electric Co.:		
	Cedar Creek	$112,875	
	Wateree Power Co.:		
	Cedar Creek, No. 8	14,760	
	Waxhaw	400	
	Cane Creek	25,955	
	Total	$41,115	
	Total for Lancaster County		$331,210

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Laurens	Reedy River Power Co.:		
	Laurens, City	$2,245	
	Sullivan, No. 17	39,305	
	Total	$41,550	
	Enoree Power Co.:		
	Youngs	$2,425	
	Sullivan Power Co.:		
	Sullivan, No. 17	13,155	
	Total for Laurens County		$57,130
Lexington	Brodie Light and Power Co.:		
	Chinquapin, No. 60	$2,570	
	Gilberts Hollow, No. 15	700	
	Total	$3,270	
	Lexington Electric Light and Power Co.:		
	Lexington, No. 1	$5,200	
	Parr Shoals Power Co.:		
	Broad River, No. 57	458,655	
	Total for Lexington County		$467,125
Marion	Carolina Gas and Electric Co.:		
	Marion, No. 36	$62,361	
	Mullins, Town	4,340	
	Total for Marion County		$66,701
Marlboro	Yadkin River Power Co.:		
	Smithville	$6,605	
	Total for Marlboro County		$6,605
McCormick	Twin City Power Co.	$9,960	
	Total for McCormick County		$9,960
Newberry	Southern Power Co.:		
	Caldwell	$6,800	
	Moon	5,100	
	Boyd	15,300	
	Cromer	8,500	
	Newberry	17,495	
	Total for Newberry County		$53,195
Oconee	Conneross Light and Power Co.:		
	Seneca, No. 4	$42,000	
	Southern Power Co.:		
	Pulaski	9,690	
	Tugaloo	15,980	
	Wagner	5,770	
	Seneca	19,720	
	Total	$51,160	
	Walhalla Light and Power Co.:		
	Wagner, Town, No. 27	$2,550	
	Total for Oconee County		$95,710

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Orangeburg	Elloree Electric Light Co.:		
	Elloree, No. 70	$2,380	
	North Electric Light and Power Co.:		
	Elizabeth, No. 34	1,110	
	Springfield Electric Light and Power Co.:		
	Goodland, No. 36	6,000	
	Total for Orangeburg County		$9,490
Pickens	Ivy Water, Light and Power Co.:		
	Pickens, Town	$3,710	
	Southern Power Co.:		
	District No. 1	5,525	
	District No. 2	4,590	
	District No. 14	2,450	
	District No. 12	4,675	
	District No. 11	4,520	
	District No. 6	5,470	
	District No. 7	5,185	
	District No. 8	3,790	
	District No. 5	2,480	
	Easley, Town	13,015	
	Total	$51,700	
	Southern Public Utilities Co.:		
	Greenville-Carolina Power Co.:		
	Easley, Township	$45,300	
	Wateree Power Co.:		
	Dacusville	2,850	
	Total for Pickens County		$103,560
Richland	Columbia Canal:		
	Columbia, City	$321,695	
	Parr Shoals Power Co.:		
	Upper	26,680	
	Columbia Gas Light Co.:		
	City of Columbia	149,390	
	Columbia Railway, Gas and Electric Co.:		
	Lighting System—		
	City of Columbia	380,580	
	Eau Claire	12,350	
	Columbia, No. 12	1,660	
	Columbia, No. 13	4,140	
	Columbia, No. 16	9,775	
	Upper	3,780	
	Total	$412,285	
	Total for Richland County		$910,050
Saluda	Saluda Public Service Corporation:		
	Saluda, Town	$9,800	
	Total for Saluda County		$9,800
Spartanburg	Enoree Power Co.:		
	Selma School District	$580	
	Woodruff	45,945	
	Total	$46,525	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Spartanburg.—Con.	South Carolina Light, Power and Railway Co.::		
	Spartanburg, City	$169,685	
	Spartanburg, Township	44,198	
	Transmission Line to Inman	6,000	
	Total	$219,883	
	Southern Power Co.:		
	Beech Springs	$25,665	
	Pacolet	8,500	
	Spartanburg	31,315	
	Total	$65,480	
	Total for Spartanburg County		$331,888
Sumter	Sumter Gas and Power Co.:		
	Sumter, City	$24,154	
	Sumter Lighting Co.:		
	Sumter, City	98,700	
	Total for Sumter County		$122,854
Union	Lockhart Power Co.:		
	Pinckney	$93,790	
	Southern Power Co.:		
	Jonesville	10,370	
	Goshen Hill, No. 1	6,800	
	Goshen Hill, No. 2	8,840	
	Goshen Hill, No. 3	12,915	
	Pinckney	26,365	
	Total	$65,290	
	Union Manufacturing and Power Co.:		
	Santuc	$293,125	
	Total for Union County		$452,205
Williamsburg	Kingstree Electric Light and Ice Co.:		
	Kingstree, No. 16	$7,200	
	Total for Williamsburg County		$7,200
York	Catawba Power Co.:		
	Ebenezer, No. 7	$219,745	
	York, No. 8	3,600	
	York, No. 11	1,650	
	Catawba, No. 12	7,500	
	Broad River, No. 18	555	
	Fort Mill	34,280	
	Bethel, No. 27	16,350	
	Total	$283,680	
	Southern Power Co.:		
	Ebenezer	$15,935	
	Ebenezer	8,490	
	Ebenezer	9,560	
	Kings Mountain	5,310	
	Kings Mountain	8,500	
	Kings Mountain	5,575	
	Kings Mountain	795	
	Catawba	34,000	
	Catawba	5,310	
	Bethel	17,000	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
York.—Con.	York	5,310	
	Fort Mill	19,975	
	Total	$135,760	
	Rock Hill Gas Co.:		
	Rock Hill, City	$14,060	
	Wateree Power Co.:		
	Ebenezer	8,700	
	Bethel, No. 27	945	
	Total	$9,645	
	Lockhart Power Co.:		
	York County	$2,210	
	Total for York County		$445,355
	Total for State of South Carolina		$9,477,425

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919, BY COMPANIES.

Names of Companies.		Assessed Value.
Anderson Gas Company		$19,350
Belton Power Company		135,500
Black River Water Company		42,000
Brodie Light and Power Company		3,270
Carolina Gas and Electric Company:		
Darlington Plant	$55,868	
Florence Plant	112,110	
Marion Plant	62,361	
Mullins Light Plant	4,340	
Summerville Plant	28,413	
Timmonsville Plant	20,545	
Total		283,637
Carolina Light and Power Company		56,545
Boyd Utilities Company		6,242
Catawba Power Company		283,690
Cedar Falls Light and Power Company		12,000
Charleston Consolidated Railway and Power Company		780,985
City of Augusta, Ga., Savannah Dam		35,000
Columbia Canal		321,695
Columbia Gas Light Company		149,390
Columbia Railway, Gas and Electric Company		412,285
Conneross Light and Power Company		42,000
Edisto Public Service Company		10,125
Elloree Electric Light Company		2,380
Due West Water, Light and Power Company		3,000
Enoree Power Company		52,500
Florence Gas Company		12,540
Georgetown Railway and Light Company		20,000
Georgia-Carolina Power Company		115,857
Great Falls Power Company		1,931,865
Hartsville Electric and Water Company		12,780
Ivy Water, Light and Power Company		3,710
Kingstree Electric Light and Ice Company		7,200

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919, BY COMPANIES.—Continued.

Names of Companies.		Assessed Value.
Lancaster Light and Power Company		$5,000
Lexington Electric Light and Power Company		5,200
Lockhart Power Company		126,000
Manning Light and Ice Company		7,850
McBee Electric Company		1,000
North Augusta Water and Gas Company		13,100
North Charleston Water and Light Company		5,160
North Electric Light and Power Company		1,110
Paris Mountain Water Company	(Sold to City of Greenville)	.....
Par Shoals Power Company		1,066,200
Pendleton Electric Light Company		3,000
Quattlebaum Light and Ice Company		5,120
Reedy River Power Company		41,550
Rock Hill Gas Company		14,060
Saluda Public Service Company		9,800
South Carolina Light, Power and Railway Company		598,170
Southern Power Company		820,660
Southern Public Utilities Company:		
Anderson Water, Light and Power Company	$191,537	
Chester Lighting System	16,400	
Fort Lawn Lighting System	400	
Greer Lighting System	1,600	
Greenville-Carolina Power Company	192,200	
Greenville Electric System	110,000	
Grenville Gas Plant	44,000	
Savannah River Power Company	132,400	
Iva Lighting System	3,000	
Total Southern Public Utilities Company		691,537
Springfield Electric Light and Power Company		6,000
Sullivan Power Company		13,155
Sumter Gas and Power Company		24,154
Sumter Lighting Company		98,700
Twin City Power Company		9,960
Union Manufacturing and Power Company		335,000
Walhalla Light and Power Company		2,550
Wateree Electric Company		563,640
Wateree Power Company		228,528
West Pelzer Public Service Company		670
Yadkin River Power Company		25,105
Totals in South Carolina		$9,477,425

TABLE NO. 12.—ASSESSMENT AND EQUALIZATION OF STREET RAILWAY COMPANIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Anderson	Southern Public Utilities Co.:		
	Anderson Street Railway Co.:		
	Anderson, No. 17	$35,850	
	Centerville, No. 17	930	
	Varennes, No. 17	3,720	
	Total Anderson County		$40,500

TABLE NO. 12.—ASSESSMENT AND EQUALIZATION OF STREET RAILWAY COMPANIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1919.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Charleston	Charleston Consolidated Ry. and Lighting Co.:		
	Charleston City	$508,346	
	Charleston Isle of Palms Traction Co.:		
	Christ Church	2,500	
	Mount Pleasant	23,000	
	Charleston City	46,500	
	Sullivans Island	26,100	
	Total	$98,100	
	Total Charleston County.....		$606,446
Greenville	Southern Public Utilities Co.:		
	Greenville Street Railway:		
	Greenville, City	$120,825	
	Grenville, Township	79,175	
	Total Greenville County.....		$200,000
Richland	Columbia Railway, Gas and Lighting Co.:		
	Columbia, City	$248,923	
	Eau Claire	13,865	
	Columbia, No. 18.....	5,790	
	Columbia, No. 16.....	26,654	
	Upper Township	13,516	
	Total Richland County.....		$308,743
Spartanburg	South Carolina Light, Power and Railway Co.:		
	Spartanburg, City	$110,300	
	Spartanburg, Township	92,200	
	Total Spartanburg County.....		$202,500
York	Carolina Traction Co.:		
	Rock Hill Street Railway:		
	Catawba, No. 12.....	$4,050	
	Ebenezer, No. 12.....	2,400	
	Total York County.....		$6,450
	Total in South Carolina.....		$1,364,639
Anderson	Southern Public Utilities Co.:		
	Anderson Street Railway.....	$40,500	$40,500
Charleston	Charleston Consolidated Ry. and Lighting Co.....	508,346	508,346
	Charleston Isle of Palms Traction Co.....	98,100	98,100
Greenville	Southern Public Utilities Co.....	200,000	200,000
Richland	Columbia Railway, Gas and Electric Co.....	308,743	308,743
Spartanburg	South Carolina Light, Power and Railways Co.....	202,500	202,500
York	Carolina Traction Co.....	6,450	6,450
	Total in South Carolina.....		$1,364,639

TABLE NO. 14.—STATEMENT OF THE PULLMAN COMPANY IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR COMMENCING JANUARY 1, 1919.

Counties.	A. C. L. Miles.	S. A. L. Miles.	Southern Miles.	Total Mileage	Total Assessed Value.
Abbeville	.....	25.76	.....	25.76	$3,477
Aiken	.....	.....	79.34	79.34	10,711
Bamberg	10.86	18.82	20.00	49.68	6,707
Barnwell	29.01	12.91	56.66	98.58	13,308
Beaufort	5.38	.....	.....	5.38	726
Berkeley	39.75	.....	12.00	51.75	6,986
Calhoun	13.37	.....	15.14	28.51	3,849
Charleston	45.43	.....	9.50	54.93	11,416
Cherokee	.....	.....	23.79	23.79	3,212
Chester	.....	28.87	21.80	50.67	6,840
Chesterfield	.....	34.34	.....	34.34	4,636
Clarendon	9.62	.....	.....	9.62	1,299
Colleton	21.00	.....	.....	21.00	2,835
Dillon	17.34	.....	.....	17.34	2,341
Dorchester	.....	.....	34.50	34.50	4,658
Edgefield	.....	.....	18.13	18.13	2,448
Fairfield	.....	.....	60.67	60.67	8,190
Florence	54.77	.....	.....	54.77	7,394
Greenville	.....	.....	17.72	17.72	2,392
Greenwood	.....	15.45	.....	15.45	2,086
Hampton	2.09	24.89	21.00	47.98	6,477
Horry	5.42	.....	.....	5.42	732
Jasper	30.96	4.11	24.53	59.60	8,046
Kershaw	.....	36.23	.....	36.23	4,891
Lancaster	.....	7.49	.....	7.49	1,011
Laurens	.....	30.90	.....	30.90	4,172
Lee	9.53	.....	.....	9.53	1,287
Lexington	.....	23.34	56.42	79.76	10,768
Marion	31.92	.....	.....	31.92	4,309
Marlboro	.....	10.05	.....	10.05	1,357
Newberry	.....	5.33	.....	5.33	720
Oconee	.....	.....	27.35	27.35	3,692
Orangeburg	23.30	20.56	41.76	85.62	11,559
Pickens	.....	.....	26.93	26.93	3,635
Richland	26.03	20.84	60.93	107.80	14,553
Saluda	.....	.....	14.60	14.60	1,971
Spartanburg	.....	.....	65.32	65.32	8,817
Sumter	39.72	.....	.....	39.72	25,362
Union	.....	11.00	38.16	49.16	6,637
Williamsburg	29.47	.....	.....	29.47	3,978
York	.....	7.94	22.60	30.54	4,123
Totals	444.97	338.83	768.85	1,552.65	$213,608

TABLE NO. 15.—STATEMENT OF THE AMERICAN RAILWAY EXPRESS COMPANY IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.

Counties.	Miles.	Value of Mileage.	Value of Other Property.	Total Assessed Value.
Abbeville	59.08	$7,975 00	$287 00	$8,262 00
Aiken	107.59	14,525 00	320 00	14,845 00
Anderson	69.33	9,365 00	652 00	10,017 00
Bamberg	52.11	7,035 00	225 00	7,260 00
Barnwell	132.26	18,260 00	394 00	18,654 00
Beaufort	30.23	4,085 00	755 00	4,840 00
Berkeley	106.44	14,370 00	131 00	14,501 00
Calhoun	33.70	4,550 00	77 00	4,627 00
Charleston	70.38	9,500 00	15,671 00	25,171 00
Cherokee	37.04	5,000 00	236 00	5,236 00
Chester	102.46	13,835 00	559 00	14,394 00
Chesterfield	117 41	15,850 00	405 00	16,255 00
Clarendon	81.81	11,045 00	185 00	11,230 00
Colleton	45.15	6,635 00	178 00	6,813 00
Darlington	102.43	13,825 00	586 00	14,411 00
Dillon	62.51	8,440 00	188 00	8,628 00
Dorchester	41.58	5,615 00	108 00	5,723 00
Edgefield	26.86	3,620 00	34 00	3,654 00
Fairfield	59.40	8,020 00	67 00	8,087 00
Florence	101.18	13,660 00	1,564 00	15,224 00
Georgetown	32.33	4,365 00	456 00	4,821 00
Greenville	48.92	6,600 00	3,767 00	10,367 00
Greenwood	80.40	10,855 00	600 00	11,455 00
Hampton	74.55	10,065 00	115 00	10,180 00
Horry	60.98	8,235 00	89 00	8,324 00
Jasper	60 81	8,210 00	43 00	8,253 00
Kershaw	73.98	9,985 00	382 00	10,367 00
Lancaster	43.79	5,915 00	320 00	6,235 00
Laurens	96.30	13,000 00	378 00	13,378 00
Lee	56 20	7,585 00	178 00	7,763 00
Lexington	125.19	16,900 00	63 00	16,963 00
Marion	98.27	13,265 00	457 00	13,722 00
Marlboro	98.74	13,330 00	613 00	13,943 00
McCormick	48.85	6,595 00	63 00	6,658 00
Newberry	73.11	9,870 00	90 00	9,960 00
Oconee	46.80	6,320 00	152 00	6,472 00
Orangeburg	101.41	13,690 00	714 00	14,404 00
Pickens	26.93	3,635 00	87 00	3,722 00
Richland	119.78	16,170 00	7,280 00	23,450 00
Saluda	25.80	3,485 00	25 00	3,510 00
Spartanburg	108.23	14,610 00	3,351 00	17,961 00
Sumter	117.93	15,920 00	2,746 00	18,666 00
Union	62.98	8,503 00	332 00	8,835 00
Williamsburg	85.64	11 560 00	267 00	11,827 00
York	101.29	13,675 00	602 00	14,277 00
Totals	3,308.21	$447,553 00	$45,792 00	$493,345 00

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.

Western Union Telegraph Company.

Counties.	Miles of Poles.	Miles of Iron Wire.	Miles of Copper Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville	44.28	224.84	180.32	$15,510	$145	$15,655
Aiken	97.75	481.11	230.23	27,240	105	27,345
Anderson	20.29	164.19	.....	4,610	125	4,735
Bamberg	52.22	251.80	101.46	13,610	55	13,665
Barnwell	136.00	510.06	152.05	28,900	150	29,050
Beaufort	52.49	181.78	19.52	9,365	70	9,435
Berkeley	87.56	525.86	231.08	26,720	50	26,770
Calhoun	33.74	140.45	45.42	7,675	20	7,695
Charleston	81.21	379.19	327.44	27,850	310	28,160
Cherokee	35.44	356.36	214.11	17,675	70	17,745
Chester	101.33	634.41	345.09	34,415	110	34,525
Chesterfield	62.81	214.11	198.54	18,235	75	18,310
Clarendon	60.77	140.60	.....	8,960	65	9,025
Colleton	71.20	379.00	89.88	16,005	25	16,030
Darlington	116.07	308.30	.....	17,665	65	17,730
Dillon	50.38	159.44	34.70	9,420	125	9,545
Dorchester	42.07	277.57	205.00	16,980	45	17,025
Edgefield	27.62	157.31	104.36	9,580	115	9,695
Fairfield	62.48	613.69	175.70	22,805	165	22,970
Florence	103.95	591.50	165.93	26,895	155	27,050
Georgetown	30.49	109.95	1.69	5,110	...	5,110
Greenville	37.08	327.56	158.16	15,210	230	15,440
Greenwood	44.88	311.47	137.58	15,050	150	15,200
Hampton	76.48	234.24	125.07	17,120	100	17,220
Horry	60.25	149.27	10.88	9,460	10	9,470
Jasper	83.82	356.74	185.67	22,110	...	22,110
Kershaw	75.86	282.86	217.38	21,450	80	21,530
Lancaster	37.75	173.61	52.43	8,875	50	8,925
Laurens	77.52	441.04	245.54	24,970	140	25,110
Lee	60.63	211.82	.....	9,930	10	9,940
Lexington	96.34	462.08	362.43	32,155	105	32,260
Marion	61.19	323.36	64.48	14,145	75	14,220
Marlboro	65.52	196.51	85.46	13,740	105	13,845
McCormick	48.37	159.00	28.17	8,920	...	8,920
Newberry	5.33	171.78	37.31	4,500	120	4,620
Oconee	27.35	340.75	218.80	16,710	15	16,725
Orangeburg	118.04	461.07	215.48	28,720	230	28,950
Pickens	26.93	322.56	215.44	16,275	75	16,350
Richland	117.99	808.09	378.97	41,575	845	42,420
Saluda	14.60	109.50	102.20	7,330	15	7,345
Spartanburg	57.64	680.43	263.81	26,735	370	27,105
Sumter	135.82	403.16	16.37	21,920	210	22,130
Union	13.97	230.05	97.79	8,745	80	8,825
Williamsburg	82.92	337.40	109.04	18,645	75	18,720
York	125.03	657.22	195.68	31,430	235	31,665
Totals	2,921.46	14,874.88	6,346.69	$300,945	$5,330	$306,315

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.

Postal Telegraph-Cable Company.

Counties.	Miles of Poles.	Miles of Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville	7.50	22.50	$492	....	$492
Aiken	101.56	640.04	11,622	....	11,622
Anderson	12.00	42.00	835	....	835
Bamberg	19.15	57.45	1,070	....	1,070
Barnwell	9.08	27.24	670	....	670
Beaufort	.....	.....	....	....	....
Berkeley	4.78	14.34	255	....	255
Calhoun	.....	.....	....	....	....
Charleston	18.00	54.00	4,100	....	4,100
Cherokee	22.03	220.30	3,235	....	3,235
Chester	.....	.....	....	....	....
Chesterfield	30.59	305.90	4,945	....	4,945
Clarendon	.....	.....	....	....	....
Colleton	.....	.....	....	....	....
Darlington	.....	.....	....	....	....
Dillon	.....	.....	....	....	....
Dorchester	35.87	107.61	1,925	....	1,925
Edgefield	27.00	81.00	1,771	....	1,771
Fairfield	.....	.....	....	....	....
Florence	.....	.....	....	....	....
Georgetown	.....	.....	....	....	....
Greenville	43.07	283.70	5,703	....	5,703
Greenwood	20.00	60.00	1,312	....	1,312
Hampton	.....	.....	....	....	....
Horry	.....	.....	....	....	....
Jasper	.....	.....	....	....	....
Kershaw	37.96	372.64	6,095	....	6,095
Lancaster	.....	.....	....	....	....
Laurens	.....	.....	....	....	....
Lee	.....	.....	....	....	....
Lexington	35.21	387.31	5,790	....	5,790
Marion	.....	.....	....	....	....
Marlboro	25.86	155.54	2,600	....	2,600
McCormick	.....	.....	....	....	....
Newberry	.....	.....	....	....	....
Oconee	27.00	270.00	4,005	....	4,005
Orangeburg	22.12	48.36	1,335	....	1,335
Pickens	18.05	180.50	2,760	....	2 760
Richland	21.28	212.80	6,800	....	6,800
Saluda	.....	.....	....	....	....
Spartanburg	22.03	235.30	4,650	....	4,650
Sumter	21.50	21.50	710	....	710
Union	.....	.....	....	....	....
Williamsburg	.....	.....	....	....	....
York	.....	.....	....	....	....
Totals	581.64	3,767.03	$72,680	.....	$72,680

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.

American Telephone and Telegraph Company.

Counties.	Miles of Poles.	Miles of Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville	.....	.....	....	....	....
Aiken	$35.16	$562.56	$16,805	....	$16,805
Anderson	.....	.....	....	....	....
Bamberg	45.81	574.44	15,985	$14,015	30,000
Barnwell	30.83	433.56	12,815	10	12,825
Beaufort	.....	.....	....	....	....
Berkeley	1.65	13.20	320	....	320
Calhoun	13.41	134.66	3,340	....	3,340
Charleston	6.46	100.64	2,265	175	2,440
Cherokee	24.39	604.36	13,555	55	13,610
Chester	22.57	363.04	10,580	400	10,980
Chesterfield	.....	.....	....	....	....
Clarendon	9.61	97.34	2,400	10	2,410
Colleton	1.81	14.48	340	....	340
Darlington	35.31	328.60	9,770	....	9,770
Dillon	.....	.....	....	....	....
Dorchester	45.63	365.04	8,825	....	8,825
Edgefield	.....	.....	....	....	....
Fairfield	26.66	423.80	12,435	....	12,435
Florence	.....	.....	....	....	....
Georgetown	.....	.....	....	....	....
Greenville	17.29	304.46	7,905	1,650	9,555
Greenwood	.....	.....	....	....	....
Hampton	27.21	318.72	9,560	....	9,560
Horry	.....	.....	....	....	....
Jasper	5.44	65.28	1,960	....	1,960
Kershaw	.....	.....	....	....	....
Lancaster	.....	.....	....	....	....
Laurens	.....	.....	....	....	....
Lee	10.17	101.70	2,535	....	2,535
Lexington	26.88	513.74	14,650	....	14,650
Marion	.....	.....	....	....	....
Marlboro	19.65	159.84	4,960	....	4,960
McCormick	.....	.....	....	....	....
Newberry	.....	.....	....	....	....
Oconee	24.64	392.60	11,490	10	11,500
Orangeburg	58.18	825.82	22,040	....	22,040
Pickens	24.96	441.90	11,740	....	11,740
Richland	16.33	280.28	9,390	50	9,440
Saluda	.....	.....	....	....	....
Spartanburg	28.47	792.60	19,270	600	19,870
Sumter	22.35	232.62	5,740	350	6,090
Union	.....	.....	....	....	....
Williamsburg	.....	.....	....	....	....
York	23.75	380.00	11,170	....	11,170
Totals	604.62	8,825.28	$241,845	$17,325	$259,170

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUE THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1912.

Southern Bell Telephone and Telegraph Company.

Counties.	Number of Poles.	Miles of Wire Overhead.	Miles of Wire in Cable.	Value of Poles and Wire.	Value of Real Estate.	Total Assessed Value.
Abbeville	1,196	151.00	.....	$6,630	.....	$6,630
Aiken	1,270	289.00	1.231	24,355	.....	24,355
Anderson	2,985	572.00	2.966	72,870	$7,600	80,470
Bamberg	966	133.00	.147	11,010	.....	11,010
Barnwell	1,302	173.00	.330	14,035	.....	14,035
Beaufort	1,157	160.00	.....	6,075	.....	6,075
Berkeley	.....	325.00	.....	4,500	.....	4,500
Calhoun	.....	.....	.....	.....	.....	.....
Charleston	6,984	894.00	7.452	223,230	10,500	233,730
Cherokee	.....	.....	.....	.....	.....	.....
Chester	75	84.00	.....	1,545	.....	1,545
Chesterfield	320	78.00	.402	8,720	.....	8,720
Clarendon	.....	32.00	.....	430	.....	430
Colleton	999	101.00	.....	4,180	.....	4,180
Darlington	2,745	980.00	1.147	51,440	8,185	59,625
Dillon	1,597	324.00	.414	18,940	.....	18,940
Dorchester	1,398	351.00	.439	17,850	.....	17,850
Edgefield	502	81.00	.168	10,145	.....	10,145
Fairfield	.....	.....	.....	.....	.....	.....
Florence	1,855	752.00	1.364	39,455	.....	39,455
Georgetown	.....	.....	.....	.....	.....	.....
Greenville	2,723	803.00	7.523	127,930	10,820	138,750
Greenwood	550	144.00	.....	3,775	.....	3,775
Hampton	.....	20.00	.....	265	.....	265
Horry	360	54.00	.....	1,955	.....	1,955
Jasper	687	90.00	.....	3,530	.....	3,530
Kershaw	1,935	413.00	.601	27,280	.....	27,280
Lancaster	.....	.....	.....	.....	.....	.....
Laurens	2,990	985.00	.388	31,015	.....	31,015
Lee	.....	.....	.....	.....	.....	.....
Lexington	3,171	625.00	.142	23,970	.....	23,970
Marion	1,487	322.00	.540	19,980	.....	19,980
Marlboro	2,322	663.00	1.038	37,730	.....	37,730
McCormick	.....	5.00	.....	65	.....	65
Newberry	2,660	518.00	.663	36,665	.....	36,665
Oconee	.....	.....	.....	.....	.....	.....
Orangeburg	1,691	284.00	1.338	33,145	6,120	39,265
Pickens	1,639	173.00	.537	15,830	.....	15,830
Richland	6,730	1,638.00	6.400	209,780	9,750	219,530
Saluda	1,472	101.00	.....	8,910	.....	8,910
Spartanburg	3,925	1,223.00	7.787	138,665	10,000	148,665
Sumter	1,202	190.00	.....	7,320	.....	7,320
Union	1,262	354.00	.663	23,250	.....	23,250
Williamsburg	213	278.00	.....	5,575	.....	5,575
York	1,000	99.00	.006	5,590	.....	5,590
Totals	64,366	14,512.00	43.713	$1,277,635	$62,975	$1,340,610

TABLE NO. 16.—STATEMENT OF THE LOCAL TELEPHONE COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.

Local Telephone Companies.

Counties.	Names of Companies.	Assessed Value of Property.
Abbeville	Abbeville Telephone Company	$3,000 00
	Calhoun Falls Telephone Company	1,200 00
Aiken	Andrews, J. E., Telephone Lines	500 00
	Graniteville Telephone Company	1,400 00
	Talatha Telephone Company	915 00
Anderson	Townville Telephone Company	150 00
Bamberg	Ehrhardt Telephone Company	1,500 00
Barnwell	Allendale and Erwinton Telephone Company	650 00
	Baldoc Telephone Company	60 00
	Palmetto Telephone Company	1,000 00
	Williston Telephone Company	700 00
Berkeley	St. Johns Telephone Company	750 00
Calhoun	Caw-Caw Telephone Company	700 00
	Cameron Telephone Company	350 00
	Fort Motte Telephone Company	500 00
	St. Matthews and Cameron Telephone Company	250 00
	Star Telephone Company	550 00
Charleston	McClellanville Telephone Company	100 00
Chester	Chester Telephone Company	4,500 00
	Fort Lawn Telephone Company	350 00
	Great Falls Telephone Company	450 00
	Richburg Telephone Company	350 00
Chesterfield	Chesterfield Telephone Company	1,250 00
	Jefferson Telephone Company	500 00
	Ruby Telephone Company	400 00
Clarendon	Clarendon Telephone Company	5,000 00
	Pinewood Telephone Company	500 00
	New Zion Telephone Company	710 00
	Summerton Telephone Company	2,000 00
Colleton	Breeland Telephone Company	300 00
	Colleton County Telephone Company	2,000 00
	Farmers Mutual Telephone Company	400 00
	Padgett Telephone Company	400 00
Darlington	Lamar Telephone Company	600 00
	Mechanicsville Telephone Company	800 00
Edgefield	Long Cane Telephone Company	325 00
	Timmerman, J. B., Telephone Company	300 00
Fairfield	Winnsboro Telephone Company	1,500 00
Florence	Cartersville Telephone Company	150 00
	Lake City Telephone Company	2,500 00
	Olanta Telephone Company	500 00
Greenville	Fairview Telephone Company	100 00
	Home Telephone Company	500.00
	Fork Shoals Telephone Company	450 00
	Fountain Inn Telephone Company	800 00
	Sterling Telephone Company	50 00
	Travelers Rest Telephone Company	100 00
	Taylors Telephone Company	125 00
	Washington Telephone Company	50 00
Greenwood	Greenwood Telephone Company	15,000 00
	Independent Telephone Company	1,000 00
	Troy Telephone Company	500 00
Horry	Farmers Telephone Company	300 00
	Loris Telephone Company	700 00
Kerhsaw	Bethune Telephone Company	420 00
	Boykins Telephone Exchange	190 00
Lancaster	Lancaster Telephone Company	5,000 00
Laurens	Gray Court Telephone Company	900 00
	Laurens Telephone Company	5,000 00
Lee	Bishopville Telephone Company	3,500 00
	Lynchburg Telephone Company	1,200 00
Lexington	Citizens Telephone Company	1,500 00
	Gaston Telephone Company	100 00
Marion	Baker Telephone Company	100 00
	Centenary Telephone Company	270 00
Newberry	Pomaria Telephone Company	500 00
Orangeburg	Bolen Telephone Company	800 00
	Cattle Creek Telephone Company	600 00
	Cordova Telephone Company	650 00
	Elloree Telephone Company	900 00

TABLE NO. 16.—STATEMENT OF THE LOCAL TELEPHONE COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1919.

Local Telephone Companies.—Continued.

Counties.	Names of Companies.	Assessed Value of Property.
Orangeburg.—Con.	Holly Hill Telephone Company	600 00
	McCants & Barton Telephone Company	125 00
	Norway Telephone Company	160 00
	Orangeburg and Bowman Telephone Company	420 00
	Orangeburg and Raymond Telephone Company	400 00
	Rowesville Telephone Company	125 00
Richland	Columbia Rural Telephone Company	100 00
Saluda	Saluda Public Service Company	1,000 00
Spartanburg	Bailey-Armstrong Telephone Company	100 00
	Campobello Telephone Company	725 00
	Crescent Telephone Company	350 00
	Duncan Telephone Company	150 00
	Enoree Telephone Company	1,200 00
	Glenn Springs Telephone Company	200 00
	Home Telephone Company	1,500 00
	Inman Telephone Company	650 00
	Polk County Telephone Company	930 00
Sumter	Mayesville Telephone Company	1,100 00
Union	Carlisle Telephone Company	50 00
	Cross Keys Telephone Company	250 00
Williamsburg	Johnsonville Telephone Company	1,500 00
	Kingstree Telephone Company	2,500 00
	Peoples Telephone Company	760 00
York	Rock Hill Telephone Company	15,000 00
	Totals	$111,260 00

TABLE NO. 16.—LOCAL TELEPHONE COMPANIES.—Continued.

Counties.	Township or Tax District.	Assessed Value in Each Tax District.	Name of Companies.	Assessed Value of Property.
Orangeburg	Limestone	$275 00		
Calhoun	Caw-Caw	460 00	Advance Telephone Company	$735 00
Lexington		480 00	Batesburg Telephone Company	480 00
Saluda		320 00	Delmar Telephone Company	320 00
Chester		180 00		
Fairfield		145 00	Blackstock Telephone Company	325 00
Bamberg		100 00		
Barnwell		30 00		
Colleton		160 00		
Hampton		5,550 00		
Jasper		60 00	Citizens Telephone Company	5,900 00
Horry	Conway, Town	2,275 00		
	Conway	655 00		
	Bucks	300 00		
	Gallivants	395 00		
Marion	Le Gette	285 00		
	Marion	180 00	Conway Telephone Company	4,090 00
Lexington		40 00		
Newberry		60 00		
Saluda		1,100 00	Delmar Telephone Company	1,200 00
Beaufort	Beaufort, Town	3,000 00		
	St. Helena	400 00		
	Sheldon	550 00		
	Beaufort	1,800 00		

TABLE NO. 16.—LOCAL TELEPHONE COMPANIES.—Continued.

Counties.	Township or Tax District.	Assessed Value in Each Tax District.	Name of Companies.	Assessed Value of Property.
Orangeburg ..	North	2,000 00	Home Telephone Company.....	7,750 00
Georgetown ..	Georgetown, City....	8,500 00		
	Andrews, Town.....	300 00		
	Georgetown County..	1,000 00		
Williamsburg .		700 00	Home Telephone Company.....	10,500 00
Beaufort	Bluffton	350 00		
Jasper	Ridgeland	900 00	Jasper Telephone Company.....	1,250 00
Kershaw	Buffalo	150 00		
Lancaster	Kershaw, Town.....	1,625 00		
	Flat Creek.....	125 00	Kershaw Telephone Company.....	1,900 00
McCormick ..	McCormick, Town....	567 00		
	Bordeaux	342 00		
	Plum Branch, Town..	113 00		
	Plum Branch.....	228 00	McCormick Telephone Company..	1,250 00
Chester		320 00		
York		680 00	McConnellsville Telephone Co....	1,000 00
Anderson	Pendleton	750 00		
Oconee	Walhalla	1,950 00		
	Seneca	1,080 00		
	Westminster	660 00		
Pickens	Central	660 00	Oconee Telephone Company.....	5,100 00
Calhoun	St. Matthews	2,370 00		
Orangeburg ..	Orange	230 00	Orangeburg-St. Matthews Tel. Co.	2,600 00
Cherokee	Blacksburg, Town....	5,900 00		
	Gaffney, City.....	14.245 00		
York	Clover, Town.....	2,630 00		
	Hickory Grove, Town.	1,940 00		
	York, Town.....	14,785 00	Piedmont Tel. and Tel. Co.....	39,500 00
Aiken	Wagener, Town.....	865 00		
	Salley	450 00		
Barnwell	Blackville	545 00		
Orangeburg ..	Springfield	140 00	Springfield-Salley-Wagener Tel Co.	2,000 00
Clarendon		1,250 00		
Sumter	Sumter	31,250 00	Sumter Telephone Company.....	32,500 00
Bamberg	Fish Pond.....	1,140 00		
Colleton	Warren	260 00		
Orangeburg ..	Branchville	400 00	Branchville Telephone Company..	1,800 00
Aiken	Windsor	60 00		
Barnwell	Williston	40 00	White Pond Telephone Company.	100 00
Aiken	Giddy Swamp	135 00		
Lexington	Black Creek.....	115 00	North Telephone Company.....	250 00
Clarendon	Turbeville, Town.....	500 00		
		185 00		
Sumter		215 00	Turbeville Telephone Company...	900 00
Orangeburg ..	Branchville	200 00	Warren Electric Company.....	200 00
			Total.....	$121,650 00
			.....	111,260 00
			Total of all Local Tel. Companies.	$232,910 00

TABLE NO. 18.—EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION FROM DECEMBER 1, 1918, TO NOVEMBER 30, 1919.

	Expended from Appropriation of 1918.	Expended from Appropriation of 1919.	Total Expended.
Salaries:			
A. W. Jones, Chairman	$208 37	$2,291 63	$2,500 00
Per Diem, Commissioners:			
J. P. Derham, Commissioner	15 00	885 00	900 00
W. G. Query, Commissioner	40 00	935 00	975 00
Totals	$55 00	$1,820 00	$1,875 00
Traveling Expenses:			
J. P. Derham, Commissioner	$16 06	$983 86	$999 92
W. G. Query, Commissioner	43 53	1,143 12	1,186 65
Totals	$59 59	$2,126 98	$2,186 57
Clerical and Stenographic Services	$258 33	$1,900 00	$2,158 33
Stationery and Printing	128 50	74 25	202 75
Publications and Periodicals	.....	28 30	28 30
Office Rent	55 00	735 00	790 00
Telephone and Telegraph Messages	.....	90 69	90 69
Premium on Bonds of Commissioners	.....	100 00	100 00
Special Counsel Services	85 00	850 00	935 00
Miscellaneous Expenses	.....	257 23	257 23
Totals	$849 79	$10,274 08	$11,123 87

By balance, appropriation December, 1918	$1,889 43
To expenditures in December, 1918	859 79
By balance 1919 appropriation, not expended	$1,029 64
By appropriation for 1919	$13,500 00
To expenditures to December 1, 1919	10,274 08
By balance appropriation unexpended December 1st, 1919	$3,225 92

STATEMENT OF APPROPRIATION AND EXPENDITURES OF EQUALIZATION ACCOUNT BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR ENDING DECEMBER 1, 1919.

By appropriation, year 1919	$15,000 00
To amount expended to December 1, 1919	7,428 79
By balance appropriation unexpended	$7,571 21
Clerical and stenographic services	$3,842 49
Furniture and fixtures	525 80
Postage	718 00
Services of summons upon delinquent merchants	1,730 45
Stationery and Printing	574 04
Miscellaneous expenses	38 01
Total	$7,428 79

APPENDIX

November 24, 1919.

To His Excellency, Robert A. Cooper, Governor:

The Tax Board of Review met on October 28th, at 3 o'clock p. m., and organized by adopting rules and electing Mr. J. L. Quinby, Vice-Chairman, and Mr. L. L. Wagnon, Board Secretary.

The Board begs to submit its report on the Appeals from the assessment fixed by the Tax Commission for 1919, and attaches hereto a copy of its expense account for the year.

1.

M. Lienwand, Bamberg, S. C.

Appealed from the assessment fixed by the Tax Commission, and alleges that the assessment is more than 50 per cent. of the actual value of the property, in that the Tax Commission did not deduct Accounts and Bills Payable from the inventory value of the merchandise stock.

The evidence submitted by the Tax Commission shows clearly that in no instance did it allow a deduction of Bills and Accounts Payable from the merchandise stock, but did allow a 10 per cent. reduction for depreciation, and that the assessment fixed is 42 per cent. of the inventory value less 10 per cent.; which is the rule applied to merchants' stocks. The assessment fixed by the Tax Commission is confirmed, and the appeal dismissed.

1-A.

E. P. Grice, Jr., Charleston, S. C.

Appealed from the assessment fixed by the Tax Commission, and alleges that the assessment is more than the average value of stock carried during the year.

The evidence submitted by the Tax Commission shows clearly that they did not assess the average value of stock of merchandise, but the value of the merchandise as of January 1st, which the Law requires. The Assessment fixed by the Tax Commission is confirmed and the appeal dismissed.

Piedmont & Northern Railroad, Spartanburg, S. C.

The appeal was returned to the Tax Commission by the Chairman of the Tax Board of Review, because grounds of appeal were not attached. However, the attorney for the appellant appeared, and the Tax Commission consented to have the case heard; as the grounds of appeal had been submitted to the Commission verbally.

The appellant asked the Board of Review to compare the Assessment fixed on its main line with the assessment fixed on the G. C. & N., a part of the main line of the Seaboard Air Line System. The appellant submitted evidence to show that the physical value of the Anderson Branch is much less than the value of the main line; in that the grades are much higher, and is built of 60 lb. rails and the overhead trolley is built of 2-0 wire, and is practically worn out; while the main line has 80 lb. rails and the overhead trolley is built of 4-0 wire.

The Board is of the opinion that the main line should not be assessed higher than the Seaboard Air Line main line; and the Anderson Branch should not be assessed as high as the main line, because the physical value is less. Therefore, the Board modifies the assessment fixed by the Tax Commission by reducing the assessment on the main line 89.9 miles to $14,000 per mile, and the Anderson Branch 11.3 miles to $12,000 per mile.

3.

Commercial Bank, Clinton, S. C.

Returned to the Tax Commission because grounds of appeal were not stated. The appellant, however, was notified by the Chairman that the board would be called together later to hear the appeal if the grounds of appeal were filed with the Tax Commission.

4.

I. Silver & Son, Charleston and Columbia, S. C.

Appealed from the assessment fixed by the Tax Commission, and alleges that the assessment is more than 42 per cent. of the true value.

It appears that the Tax Commission applied the same rule to the appellants as was applied to all other merchandise stocks in Columbia and Charleston and throughout the State.

The assessment fixed by the Tax Commission is confirmed and the appeal dismissed.

5.

J. T. Wiley Company, Lancaster, S. C.

Appealed from the assessment fixed by the Tax Commission, and alleges that the Commission erred in not allowing deduction for Accounts and Bills Payable, and that the assessment is not equalized with other merchants, in that the Commission did not allow a deduction of 20 per cent. from inventory and 50 per cent. from fixtures, as was allowed the Lancaster Mercantile Company. The Tax Commission testified that in no instance did it allow a deduction of Accounts and Bills Payable from the merchandise stocks. The Board is of the opinion that the Commission has not the right under the Law to allow a deduction of Accounts and Bills Payable from actual visible, tangible property. The Commission also testified that it allowed a deduction of 10 per cent. from inventory value of merchandise stocks and fixtures for depreciation, which rule was applied to approximately all merchandise stocks and fixtures, but in a few instances like the Lancaster Mercantile Company, the taxpayers showed conclusively that the merchandise stocks were made up largely of odds and ends of several bankrupt stocks, a large part of which was of little value, and the fixtures were old and out of date; it allowed a larger deduction for depreciation than 10 per cent. The appellant did not submit any evidence to show this was the condition of his merchandise stock and fixtures.

The assessment fixed by the Tax Commission is confirmed and the appeal dismissed.

6.

Benjamin Simons, Charleston, S. C.

Returned to the Tax Commission because grounds of appeal were not attached.

7.

E. B. Roddy & Company, Lancaster, S. C.

Appealed from the assessment fixed by the Tax Commission and alleges that the Commission erred in not allowing deductions for Accounts and Bills Payable, and that the assessment is not

equalized with other merchants in that the Commission did not allow a deduction of 20 per cent. from the inventory and 50 per cent. from fixtures as was allowed the Lancaster Mercantile Company.

The assessment fixed by the Tax Commission is confirmed and the appeal dismissed. Same reasons as given in No. 5.

8.

E. W. Sistare, Lancaster, S. C.

Withdrawn by the Tax Commission for adjustment.

9.

Marchant Music Company, Orangeburg, S. C.

Withdrawn by the appellant.

10.

J. B. McKorell, Lancaster, S. C.

Appealed from the assessment fixed by the Tax Commission, and alleges that the Commission erred in not allowing deductions for Accounts and Bills Payable, and that the assessment is not equalized with other merchants, in that the Commission did not allow a deduction of 20 per cent. from the inventory, and 50 per cent. from fixtures.

The assessment fixed by the Tax Commission is confirmed and the appeal dismissed. Same reasons as given in No. 5.

12.

Kershaw Grocery Company, Kershaw, S. C.

Appealed from the assessment fixed by the Tax Commission and alleges that the Commission erred in not allowing deductions for Accounts and Bills Payable, and that the assessment is not equalized with other merchants in that the Commission did not allow a deduction of 20 per cent. from the inventory and 50 per cent. from the fixtures.

The assessment fixed by the Tax Commission is confirmed, and the appeal dismissed. Same reasons as given in No. 5.

13.

The Harper Company, Lancaster, S. C.

Withdrawn by the Tax Commission for adjustment.

14.

The Harper Hardware Company, Lancaster, S. C.

Withdrawn by the Tax Commission for adjustment.

15.

Abe Solomon, Marion, S. C.

Withdrawn by the Tax Commission for adjustment.

16.

B. F. Jenkins, Kline, S. C.

Returned to the Tax Commission because grounds of appeal were not attached.

17.

Harrison Drug Company.

Withdrawn by the Tax Commission for adjustment.

18.

M. Dixon.

Withdrawn by the Tax Commission for adjustment.

19.

M. Finger.

Withdrawn by the Tax Commission for adjustment.

20.

Gasque Brothers.

Withdrawn by the Tax Commission for adjustment.

21.

H. T. Foster, Charleston, S. C.

Returned to the Tax Commission because grounds of appeal were not attached.

22.

M. Fleishman & Brothers, Marion, S. C.

Appealed from the assessment fixed by the Tax Commission, and alleges that their assessment should be reduced for the reason that their stock of merchandise was larger than usual on January 1st.

It appears that the Tax Commission assessed the visible, tangible property in possession of the appellant on January 1st, as is required by law, on the same basis as same class property is assessed in Marion and other sections of the State.

The assessment fixed by the Tax Commision is confirmed, and the appeal dismissed.

23.

Covin Candy Company, Columbia, S. C.

Appealed from the assessment fixed by the Tax Commission, and alleges that the assessment was too high.

The appellant did not submit evidence to show that they were assessed more than other merchandise stocks.

The assessment fixed by the Tax Commission is confirmed, and the appeal dismissed.

24.

H. Blum & Son, Greenville, S. C.

Appealed from the assessment fixed by the Tax Commission and alleges that their stock of merchandise does not average during the year, the amount shown on statement, upon which the assessment fixed by the Tax Commission was based.

The Board is of the opinion that the Tax Commission has not the authority to fix the assessment on the average, but on the visible tangible property in possession of the taxpayer on January 1st.

The assessment fixed by the Tax Commission is confirmed, and the appeal dismissed.

25.

The Cudahy Packing Company, Greenville, S. C.

Appeal withdrawn by the attorney for the appellant for the purpose of submitting additional evidence to the Tax Commission for its consideration.

We feel that special attention should be called to the splendid work done by the Tax Commission in equalizing the assessments on merchandise stocks as between firms and individuals, and as between different sections of the State.

Respectfully submitted,

B. F. McLEOD,
Chairman.
J. L. QUINBY,
L. L. WAGNON,
J. D. SHULER,
E. M. CROXTON,
T. W. BERRY,
D. A. GEER.

STATEMENT OF APPROPRIATION AND EXPENDITURES ACCOUNT OF THE TAX BOARD OF REVIEW FOR THE YEAR 1919.

	November 26, 1919.
By appropriation, year 1919	$1,500 00
To amount expended	232 55
By balance appropriation unexpended	$1,267 45
B. F. McLeod, 6 days, $30,00; expenses, $22.95	$52 95
James L. Quinby, 3 days, $15.00; 70 miles, $7.00	22 00
L. L. Wagnon, 3 days, $15.00; 68 miles, $6.80	21 80
T. W. Berry, 3 days, $15.00; 106 miles, $10.60	25.60
J. D. Shuler, 3 days, $15.00	15.00
E. M. Croxton, 3 days, $15.00; 105 miles, $10.50	25.50
D. A. Greer, 3 days, $15.00; 117 miles, $11.70	26.70
Miss May Weinberg, stenographic work	20 00
Miss Elma Marks, stenographic work	3 00
Mrs. F. I. Shipnay, stenographic work	20 00
Total	$232 55

RECAPITULATION OF EXPENDITURES.

Per diem, members of Board	$120 00
Expenses, chairman of the Board	22 95
Mileage of members of Board	46 60
Stenographic work	43 00
Total	$232 55

UNIVERSITY OF MICHIGA
3 9015 05607 5727